

# The Open Court

A MONTHLY MAGAZINE

Devoted to the Science of Religion, the Religion of Science, and the  
Extension of the Religious Parliament Idea

Editor: DR. PAUL CARUS.  
Assistant Editor: T. J. McCORMACK.

Associates: { E. C. HEGELER.  
MARY CARUS.

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VOL. XVI. (NO. 3)

MARCH, 1902.

NO. 550

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CHICAGO

The Open Court Publishing Company

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WU TAO TZE'S NIRVANA PICTURE.

*Frontispiece to The Open Court.*

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## THE TAXATION QUESTION.

BY JUDGE A. N. WATERMAN.

IN political economy the problem of taxation remains always the predominant issue of the day. It is everywhere the same, and the mistakes which are made in settling it are similar the world over. We have again experimented with it of late in the State of Illinois, and the bad results will become more and more apparent. Other states have passed through similar experiences, and we have not grown wiser by their example. Nor is it probable that the new states of the West, which are coming to the front, will escape the same fate, for mankind is inclined to be taught by experience only. But "experience keeps a dear school," as Poor Richard says, and it may be that a consideration of the problem may save at least some of the harm that is being done by the constant repetition of maladministration in matters of taxation.

The instance of the State of Illinois is instructive to all other states and also to other countries, and so it may serve us as an illustration of the mode of taxation as it ought not to be done.

Over the portals of every legislative chamber, and visible from the seat of each member of any body having power to levy taxes should be graven, "Governments have and can spend no money save that they take from the people."

Of all forms of oppression that from excessive taxation has been most constant and in its sum the greatest. Exhumed from the sands of thirty centuries, the records of Egypt tell what taxation, there, was when Europe was a wilderness. The falling due of the taxes came upon the nomads as a terrible crisis. For days there was nothing to be heard but protestations, threats, beating, cries of pain from the tax payers and lamentations from the women and

children. "The tax-gatherers cry out, 'Come now, corn.' There is none, and they throw the cultivator full length upon the ground; bound, dragged to the canal, they fling him in head first; his wife is bound with him, his children are put in chains."—"The stick facilitated the operations of the tax-collector, it quickly opened the granaries of the rich, it revealed resources to the poor of which he had been ignorant."

Excessive taxation contributed much to the downfall of the Roman Empire. "The arrival of the time when the general tax was to be collected was announced by the tears and terrors of the citizens." Death and confiscation of estate was the punishment to which every farming proprietor was liable who should attempt to evade taxation. The proprietor of personal property was questioned under oath; and every attempt to prevaricate or elude the intentions of the legislators was punished as a capital crime and held to include the double guilt of treason and sacrilege. If the results of such interrogation were not satisfactory to the officials, they were empowered to administer torture, and when this failed to effect the desired results "the faithful slave was tortured for evidence against the master, the wife to depose against her husband, the son against his sire."

Under such a system, how must the revenues of Rome have increased! Not so! they steadily declined. The agriculture of the provinces was ruined. Within sixty years from the advent of the Emperor Constantine, three hundred thirty thousand acres of one of the fairest portions of Italy had been abandoned. "Men produced only what would suffice for their immediate needs, for the government laid in wait for all savings. Capital vanished, the souls of men were palsied; population fled from what was called civilisation. Men cried for social death and invited the coming of the barbarians."

The French, as the English revolution, grew out of burdensome and unjust taxation.

Taxes are like and unlike the rain, they fall upon the just and the unjust; most hardly upon the just because they will not resort to devious ways to escape the imposition.

It is said by many economists that ultimately all taxation falls upon and is paid by the consumers, by those who use that which is taxed. The statement has in it much of truth; indeed, if by "ultimately" is meant "in the course of centuries" it is entirely true.

A tax levied upon an article must be paid when demanded.



Whether the owner when he sells will be able to obtain, as whether the consumer will be compelled to pay more because of the tax, is uncertain.

Taxes enter into the cost of everything consumed, so does labor; an increase in wages adds to the cost of production; but neither an increase of the wage paid to his farm hand nor an addition to the tax upon his farm can ordinarily be added by the farmer to the price of his wheat, his cattle or his butter. It often happens that owing to causes beyond the sea, with increased taxes and increased cost of labor he is compelled to sell his produce for less than he had before obtained.

The question as to upon whom the burden of taxation falls is not, taking into consideration all mankind and all time, who pays the tax? but where rests the yoke when the tax collector presents his demands? Who must find the money and pay it?

He who pays will, if possible, add the payment to the price he asks for the article taxed, but will *he* be able so to do is the dilemma presented to *him*: not will, upon the average, such articles cost more to the millions who must use them.

If it were the case that the owner of property could always obtain therefor the increased cost caused to him by taxation, mankind are not so dull that they would not long ago have found this out; instead of which, from the subjects of the Pharaohs to the brewers of the United States, producers and owners have striven for a removal of the import placed upon their goods.

Taxes are a burden, they have never been and never will be anything else; but there is no reason why the government should insist upon the load being carried at arm's length.

The first question presented to a taxing body should be, for how little can the affairs of the state be properly and wisely carried on? Second, in what manner can this sum be obtained with the greatest fairness, the least annoyance and loss to the people?

Some economists insist that all taxation should be direct in order that the people may know just what they pay.

It is desirable that the people know what they pay in the way of taxes; but is this accomplished by direct taxation? If by "the people" is meant only those who directly pay, it is. Direct taxation compels him who hands the money to the government to reimburse himself so far as he can from those who hire or buy from him the property taxed; but the vast majority of consumers take no thought of the enhanced cost caused by taxation.

In New York City in 1895, under a direct tax upon all real and

personal property, only four per cent. of the population paid anything. In Boston only 7.27 per cent. Throughout the country not over ten per cent. of the inhabitants directly pay any general tax. Of the remaining ninety per cent. very few think of or care for the fact that a tax upon all real and personal property must ultimately effect the cost of everything used or consumed.

So far as bringing home to the consumers the fact of the burden of taxation is concerned it is of little consequence whether taxation is direct or indirect. He who hands over the money to the collecting agency is the one who most keenly appreciates that he is paying taxes. The tenant whose rent is all paid directly to his landlord feels very differently as to the tax on the realty from one who in addition to what he pays his landlord pays to the tax-collector the taxes on the property.

Whatever adds to the cost of maintaining a home, obtaining a living, producing an article or doing business necessarily affects the habits, manners, and morals of a people: taxation should be so shaped as to do this with the least possible injury.

It should not hold out great temptations to fraud nor present the constant spectacle of an escape from its direct burdens by deceit and iniquity.

Throughout the United States the most complete, the most conspicuous and the most general failure to carry out the law for many years has resulted from the inability to collect the tax on personal property.

The law of the State of Illinois has for many years been that all property, real and personal, shall be equally and directly taxed; in this respect the law is not different from that of most of the states. The result of an attempt to administer this law according to its unmistakable letter and spirit has been a complete failure. Never for any considerable length of time has personal property been actually assessed and taxed at its fair or proportionate value, as has real.

The effort to do this has been made in all sovereignties and by all kinds of men, without success. Neither the Czar of Russia, the Sultan of Turkey, the Emperor of Germany, the Parliament of England, nor the free states of America have been able to directly tax and collect from the owners of personalty as they do from the possessors of realty.

Why is this? Simply because real property can always be found, inventoried, appraised, is visible to the eye and can neither be hidden nor carried away; while all personalty is movable, can

be carried into other sovereignties and a large portion can be so secreted that no tax officer can find or learn of it.

It is doubtless the case that a number of persons residing in Chicago, are each the owner of over ten million dollars worth of stocks, bonds, cash, and evidences of indebtedness.

If we had an inquisitorial system and a despotism to enforce it we might discover these hidden hordes, but we would do so only once. The next year their owners would not reside where such espionage or tax could reach them; they would have become residents of Lake County or Wisconsin or even of England.

It is quite possible to drive the owner of many bonds and much cash out of the country, but to directly and fairly tax him upon this kind of property is impossible, has never been done.

But, cries the indignant citizen, is it just, is it fair or right that old Bullion who has a million dollars of New York Central Railway bonds should pay nothing thereon, while I pay a tax of one hundred dollars upon my humble homestead worth not to exceed five thousand dollars? Let us admit that this is wrong and unjust; what then? what can be done to right the matter? Old Bullion will not submit to a tax of twenty or ten thousand dollars upon his bonds. Rather than pay this he will move away to another state or to Scotland. This will be of no benefit either to the owner of the homestead taxed at one hundred dollars or to the city. Bullion is a good neighbor, an excellent patron of the butcher and the baker, the tailor and the mantua maker; his living here conduces to the support and well-being of many industrious citizens; they do not wish to have him driven out.

But can he escape direct taxation by changing his residence? Certainly. There are plenty of communities that will welcome his coming and tacitly agree that his tax upon all his bonds shall be but a nominal sum. These communities recognise that his residence among them, because of the money that he there spends, is an advantage and that his bonds cost the people nothing.

Arrangements of this kind are continually made whenever there is a serious and persistent effort to directly tax intangible property. George Gould has become a citizen of New Jersey, because in New York the authorities insisted upon taxing the large amount of railway stocks of which he is the owner.

There are also sovereignties where the attempt to directly tax stocks, bonds, mortgages, and credits has been after long experience abandoned.

There is much force in the assertion that all property ought to

be equally and directly taxed ; the statement appeals to one's sense of fair dealing, it seems to be right and just, and is. The objection to the attempt to do this, for it has never been more than an attempt, is not that such method is unfair but that it is impractical ; results in inequalities, in a general evasion of the law and all the demoralisation consequent upon an attempt to run counter to human nature.

The indignant citizen here asks if the well-to-do portion of mankind are so dishonest that they will resort to fraud to escape the payment of a fair tax. The well-to-do citizen wishes to know what is meant by a fair tax, and if it is fair that merely because he has come to Chicago to live, he should be made to pay two per cent. upon the par value of his bonds when in Podunk, his former residence, he was taxed only upon his household furniture, horses, and carriages ; and he says it is fair that I give in and pay upon my ten thousand of credits when my next door neighbor who has fifty thousand, pays upon only five.

The excuse that if the evidence is forthcoming that his neighbor has fifty thousand, he will be taxed at that sum is unavailing. He replies that he is not an assessor nor an officer of the law ; neither does he wish to make an enemy of one who lives near to him.

He feels willing to pay a fair tax, but that it is unfair that he should pay upon all his credits while most men pay upon only half of theirs ; that this is neither just to himself nor well for the state.

In this city of the many thousand owners of investments in building societies and possessors of savings in banks, how many have gone to an assessor with a truthful statement of these sums, that they might be taxed thereon ? The law requires that this be done. Who does it ? Are all these people dishonest ? By no means. Most of them are willing to be fair, but not to pay that which thousands escape.

But why continue to state the reasons which have made the attempt to directly tax intangible personal property a failure ?

Is it necessary to explain why men cannot live without eating ? Is not the result of experience sufficient ?

It is true that something may be and is realised by this form of taxation. Estates in probate, in the custody of the law, as the heritage of infants, imbeciles and other wards, as well as a proportion of that owned by citizens too conscientious to endeavor to conceal that which the law requires them to disclose. The amount thus reached continually decreases.



The injustice of paying when others do not, saps the moral strength of the best, so that the sum of the tangible property taxed, instead of increasing with the added wealth of the community, diminishes.

One of the favorite methods for directly taxing credits is to provide that the amount of mortgages shall be deducted from the assessment of the real property upon which they are, and such sum assessed against the mortgagee, he being, it is said, the real owner. This seems fair and is. Theoretically there is no valid objection to it. It is merely unwise, and instead of relieving the owner of the realty from his burden, adds to it.

The money lender, either as a condition of his loan, requires the borrower to agree to pay the taxes on the mortgage, and secures such promise as he does the loan, or if such agreement be by law forbidden, increase the charge for interest, enough to assure him against taxation; and in doing this the lender, especially if he be a foreigner, takes into consideration the fact that direct taxes may be imposed for the purpose of enhancing the value of the real property: as for roads, parks, boulevards, fountains, statuary, etc.; that none of the enhanced value goes to him, the mortgagee, but all to the mortgagor, who, if he can compel the foreigner to pay half the cost thereof, will turn a handsome penny.

The consequence is that such laws always result in loss to the mortgagor.

It must be borne in mind that taxation affects business; that commerce may be destroyed by taxes; a notable instance of which is that the immense issue of state bank notes in circulation in 1862 was taxed out of existence.

As a business proposition it is not very clear; why, when we are anxious for the investment of foreign capital, we should say to the citizens of Massachusetts, if you lend in this state any money upon mortgage you will be taxed upon it, here, notwithstanding you may pay taxes upon it at the place where you live.

Most kinds of tangible personal property, not representative merely, but the thing itself, often can be directly taxed with approximate equality.

In agricultural communities the horses, cows, sheep, swine, farming implements, household furniture, crops, etc., are objects, the value of which is well known and which cannot be effectually hidden.

In large cities no one person is capable of making a correct estimate of the value of the great variety of personality. Hundreds

of experts would be required, and they would have to make long and careful search that nothing escape them.

Practically with all large mercantile and manufacturing houses the statements of, and the showing made by the books of the owners must be taken.

There seems to be no good reason why property received as the result of the death of its former owner should not be subject to a succession tax. Nor is there any sufficient reason why any real property not fully owned, governed and controlled by, and for the equal benefit of, the people, should be exempt from taxation. In other words, all real property owned or controlled wholly or in part by private persons or corporations should be taxed.

Taxes should be imposed and collected with perfect fairness and with as little annoyance and disturbance of business interests as is possible.

As to this it must always be borne in mind that it is not so much fairness in the imposition of the tax as the fairness that can be realised in its collection that is of the greatest importance.

The trouble with a tax levied equally upon tangible and intangible property is not that such levy is unfair, but that unfairness and inequality are inevitable results of the attempt to collect it.

An income tax may be as just as any, provided there be included all incomes, the tax upon which will exceed the cost of collecting. The difficulty with such an impost is that it cannot in this country be fairly collected; and that the attempt to collect necessitates inquisitorial methods so odious that they will not here by long endured.

In England, where incomes are much more steady and where the administration of the law is removed from political influence and measurably above the sway of popular passion, an income tax can with approximate fairness be collected from estates in court, from great corporations, from the holders of official positions, from the owners of very large landed estates and such merchants and manufacturers as are too honest to attempt to conceal the true condition of their affairs. The number of these continually diminishes and the income tax has by every Chancellor of the Exchequer from Gladstone down been regarded as one to be removed as soon as the exigencies of public affairs do not demand its continuance. An income tax exempting all incomes below four thousand dollars is neither just nor fair, but is class legislation of a vicious kind. A just income tax exempts none save those so small that the tax realised will not pay the expense of collecting.

The history of our legislation concerning taxation is illustrative of the prevalence of the legislative idea that whatever the law commands will be done, and the universal indifference to disobedience and evasion of statutes.

The constitution of the State of Illinois has for more than fifty years declared that "The general assembly shall provide such revenue as may be needful by levying a tax by valuation, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property."

During all this period it has been notorious that at no time has every person and corporation paid a tax in proportion to the value of his, her, or its property; while for most of the time not only has no effort been made to obey the constitutional mandate, but laws have been enacted and are in force expressly designed to exempt and which have exempted certain kinds of property from taxation.

Under this constitution a curious condition arose. The legislature, fearing that taxation might become oppressive, for the protection of the people, by statutory enactments, *restricted* the power of the various municipalities to tax, to certain fixed percentages, which in the aggregate amounted to ten per cent. As the actual collection of such a tax would have amounted to confiscation, the gradual increase of the percentage of taxation was, in open disregard of the law, met by a gradual reduction of the value placed by assessors upon real property, and an ignoring of the existence of the bulk of personality; so that upon the average a tax of one per cent. per annum was paid upon real property, and very little upon personal.

The law all the while required each person to each year give in a verified list of all his personal property, with a statement of its fair cash value. Had any person in the City of Chicago done this, he would have been taxed ten per cent. upon the full value of his personal property—the law for most of this period made it unlawful to exact more than seven per cent. interest—one loaning money would, under the plain requirements of the statute, have been compelled to pay a tax of three per cent. more than the greatest interest he could lawfully obtain thereon.

Nobody obeyed the statute which commanded him to make a true schedule of all his personal property, with a truthful statement of the value of each article. To have done this would have been ruin. None of the assessors obeyed the law which commanded each to make a list of all property, real and personal, in his dis-

trict, and to affix thereto a statement of its fair cash value. Each assessor before he began his work solemnly swore that he would do this, and at its conclusion again swore that he had done so. Everybody knew that this was not done, and the Supreme Court, in the teeth of the unmistakable requirement of the statute, declared it unnecessary.

It was found to be a great deal easier by universal acquiescence to ignore the law than to change it, and so the entire people deliberately resolved to disobey the statute.

At the present time in Chicago real property is assessed at its full cash value; this value is then divided by five, and upon the one-fifth thus obtained taxes are assessed.

Such personal property as can be found is assessed in the same manner, but as a great portion of the personalty cannot be found, many people pay taxes upon all the personal property they have, and many others who have vastly more pay on none or very little.

If a man to-day had fifty thousand dollars worth of Chicago city bonds of a recent issue, he would receive from the city as interest thereon fifteen hundred dollars per annum. Under our system of taxation the net income he would have therefrom for the support of his family would depend very largely upon where he lived.

The fifty thousand being divided by five he would be taxed upon ten thousand dollars.

The rate of taxation is as follows:

North Chicago,	.0881 $\frac{7}{10}$	tax on \$10,000 assessment.....	\$881.70
South Chicago,	.0836 $\frac{7}{10}$	" " 10,000 "	836.70
West Chicago,	.0924 $\frac{7}{10}$	" " 10,000 "	924.70
Hyde Park,	.0836 $\frac{7}{10}$	" " 10,000 "	836.70
Evanston Dist. 3,	.0814 $\frac{1}{10}$	" " 10,000 "	814.10
Cicero Dist. 1,	.1046 $\frac{1}{2}$	" " 10,000 "	1046.50
Schaumburg,	.0254 $\frac{1}{10}$	" " 10,000 "	254.10

From his fifty thousand dollars of city bonds his net income would be, if living in

North Chicago.....	interest \$1500, less tax \$881.70=	\$618.30
South Chicago.....	" 1500, " " 836.70=	663.30
West Chicago.....	" 1500, " " 927.70=	575.30
Hyde Park.....	" 1500, " " 836.70=	663.30
Evanston Dist. 3.....	" 1500, " " 814.10=	685.90
Cicero Dist. 1.....	" 1500, " " 1046.50=	453.50
Schaumburg.....	" 1500, " " 254.10=	1245.90

If finding such income insufficient for the support of his family he took up his abode in London, he would not be taxed upon his



bonds as such, but would pay under, owing to the South African war, the abnormally high income tax of one shilling in the pound of his income in excess of eight hundred dollars.

His income upon his \$50,000 of bonds being \$1500 per annum, there would be deducted from this \$800, leaving \$700 upon which he would annually pay \$35, leaving his net income in London \$1465.00 against

\$663.30 in South Chicago  
 618.30 in North Chicago  
 517.30 in West Chicago  
 663.30 in Hyde Park  
 685.90 in Evanston  
 453.50 in Cicero  
 1245.90 in Schaumburg.

Manifestly it is for the interest of the owner of these bonds to live in London, and clearly the people of Chicago do not desire that he should live in their city, else they would not by taxation drive him out.

Just why the people should desire to drive away the possessor of bonds, stocks, or notes, is not very clear. The advent of another barber, druggist, merchant, undertaker, or doctor might by those of his calling be unwelcome in any place; he would be a rival; but the man living upon his income, carrying on no business, is a customer only. All who do business seek for customers; numerous places advertise attractions in the way of mountains, sea, springs, parks, drives, bathing facilities; seeking thus to draw thither those who have money to spend. What would be thought of Saratoga, Newport, Baden Baden, or Long Branch if the authorities should announce that visitors would be required to make a schedule of their personal property and would be taxed upon the amount thereof as fixed by the local assessors for the proportion of the year they remained in the city?

If it would be unwise to tax a mere visitor for three months upon the amount of his stocks, bonds, and notes, why is it wise to tax a mere resident of one or more years upon the same property?

If a person owing real property in Boston were to reside in Chicago no one would think of taxing him here on his Boston real estate; all would perceive that this would drive him away. Why is it then that taxing him upon bonds, etc., which have no locality, are as likely to and may as well be kept in New York as elsewhere, does not always drive him away? Simply because the fact of the ownership of such property is not often disclosed.

The effect of our law is to drive away the citizen who will not conceal his shares, notes, and bonds, evade taxation thereon, and keep the man who successfully hides his personal effects.

Taxes are imposed upon intangible personal property not because of business considerations, but as a matter of sentiment.

The feeling is strong that every one should pay in proportion to the value of all his property. The feeling is proper and just; if such result could be realised without disastrous result to the interests of the community, there would be no valid objection to the law.

It is because such law cannot be fairly enforced, and because its enforcement would drive away many whom it is for the interest of all should remain that such law is not only unwise but disastrous and demoralising.

A person having a collection of paintings and other works of art and a library the value of which is one hundred thousand dollars, removing from London and taking up his residence in Evanston, carrying there his collection and library, if the law is enforced, must pay an annual tax of \$1628.50 for the privilege of there keeping such personal property.

While if, to the delight of the people of Cicero, he takes his pictures and books to that suburb, he will be taxed thereon the sum of \$2093.00. Evidently Evanston and Cicero do not expect to have owners of such property make their home in either of those places.

Is Chicago determined by taxation to drive away all such private collections?

If not, why is a similar rate of taxation thereon maintained?

## OUR CUSTOM HOUSE.

BY THE EDITOR.

AN assurance of international citizenship and a certificate of good character, such as the Hon. C. C. Bonney suggested in his article in *The Open Court* for April of 1901 (page 218), would be a great convenience to American travellers for protection against imposition in foreign countries, but what shall be done to protect us against unfairness and encroachment upon our personal rights when we return to our own country? I am sorry to say that protection at home is much more needed than abroad. There is much that is strange to an American in the custom houses of Europe. Everywhere, even in free-trade England, the custom house officers search for spirits and tobacco, and on the continent also for food stuffs in every form and even in small quantities. On the German frontier one is liable to have trouble on account of half a box of chocolate, or a few biscuits, or even a quarter of a loaf of bread. The duty is only a few cents, but there are heavy penalties for the assumed dishonesty of not declaring the contraband goods. It is pedantic and troublesome, but upon the whole harmless. It almost seems that the machinery instituted for inconveniencing the public must cost the government more than the returns warrant.

On my last trip abroad, I was obliged in Germany to declare an article as dutiable and was detained for a long time which was spent in looking the questionable piece all over and weighing it, small and light though it was, on a big scales. The facts of the case were taken to protocol and registered in ledgers nigh a foot in size, and at last I had to lay down five German pennies (i. e., one and one-fourth cents in American money), the payment of which was duly receipted by the custom house officer with a visible consciousness of his official dignity.

On another occasion I remember the case of a young lady travelling first class in company with an elderly companion, apparently her grandmother, who for the sake of a tin box half filled with crackers was so rudely handled by the German custom house officers that she burst into tears. When my turn came for inspection, I suggested to the custom house officer that he might have dealt more tenderly with the young lady. But he felt indignant; "She ought to be glad that I did not report her, for the concealment of dutiable goods is a penitentiary offence." Giving another look at the sobbing young lady and her distinguished aged companion at her side, I could not help shuddering at the threat of the officer, and the thought occurred to me which since then comes back whenever I see the custom house officers at work, that this most modern method of protecting the various countries against the competition of their more skilled neighbors, *confessedly instituted to reduce and minimise commerce and trade*, is nothing but a relic of mediæval barbarism when the nobility and the princes believed that to play the highwayman was their inalienable, God-given right. German history still keeps on record the watchword and war-cry of the robber knights, which ran as follows:

*"Reiten und rauben ist keine Schande,  
Es thun's die Edelsten im Lande."*

The nature of the hold-ups which one has to endure at the various frontiers in passing from one country to another has become less virulent than in the chivalrous days of mediæval knighthood, but remains after all the same in kind. They are regular hold-ups. No protest avails; the traveller must open his valises and allow his luggage to be mercilessly searched; and there is no redress if property is destroyed by the careless packing which is the inevitable result of the hurry in which it must be done.

The German custom house regulations appear pedantic to us and are great in small things. How much different is the American custom house about which there is nothing small. We have the advantage here that our officials do not bother with trifles for which the fee to be collected does not pay the trouble of collecting it. But when they begin to collect, they have rates which render the taxes not protective but prohibitive, going up to sixty per cent, on the value of goods and more.

Knowing that we are blessed with a high protective tariff, I decided, while abroad, to buy as little as possible. But I happened to return shortly before Christmas, and knowing that there would



be no time left for shopping after my arrival, I could not help buying abroad a few Christmas gifts for the children. To comply with the laws, I noted down the average sum of my expenses and made my declaration accordingly.

Under present circumstances it is probable that we cannot do without a custom house. It seems that a custom house is one of the most indispensable emblems of a government. In the Middle Ages, the gallows was the proud symbol of an independent jurisdiction, and so in modern times the custom house indicates a separate sphere of national industry. It stands there as a challenge and seems to proclaim: "We can live without any communication with the rest of the world, but we are full of magnanimity and will tolerate commerce as a kindness to foreigners, on the condition, however, that every one who imports anything from the outside will pay a penalty."

We are a free people, or at least believe we are free; and we take pride in teaching to our children the famous story of the English tea tax which was imposed upon the colonies and, after being gloriously resisted, finally led to the Declaration of Independence. What is that tea tax in comparison to the taxes imposed upon the country by Congress in the interest of a small but powerful fraction of the people!

Well, be that as it may, the custom house is perhaps indispensable for our present national patriotism, but we ought to demand at least that those coming from foreign countries who have to submit to the official hold-up at the frontier should have a printed statement handed to them for their information as to what is and what is not dutiable and at what rate. As matters stand at present, the conscientious man is at a great disadvantage, for what he declares he must pay whether it be fair or no. The statement that is handed to the passengers on the steamer is simply a threat but affords no information. It reads as follows:

#### UNITED STATES CUSTOMS NOTICE.

##### *To Passengers Arriving from Foreign Countries.*

It will be necessary for you to make a declaration before the United States Customs Officer in the saloon of this vessel, stating the number of your trunks and other packages and their contents; and residents of the United States, returning from abroad, should provide a detailed list of articles purchased abroad and the prices paid therefor.

A failure to declare all dutiable goods in your possession will render the same liable to seizure and confiscation, and yourself to fine and imprisonment.

Section 26 of the Customs Administrative Act of June 10, 1890, provides a fine of not exceeding \$2,000, or imprisonment at hard labor not more than a year, or both, in the discretion of the court, for giving or offering to give a gratuity to an officer of the customs in consideration of any illegal act in connexion with the examination of baggage, or for attempting by threats or demands to improperly influence or control any such officer.

Passengers will facilitate the work of Customs Officers and contribute to their own comfort and speedy departure from the wharf, by noting on the back of a copy of this circular, which may be obtained from the officers of the vessel, their purchases abroad, with prices paid therefor.

We all were glad to come home again, but the very sight of this paper startled the passengers, who spoke about it in very different terms. Some hinted at former experiences and admired the ingenuity of some officers in forcing the passengers to pay bribes. One gentleman said, the best way to pass your baggage through the custom house was to put a five or ten dollar bill within reach of the custom house officer, for, said he, some goods are spoiled by handling, delicate things are broken, and even if they remain whole, they cannot, on the dock, be repacked as they ought to be and consequently will suffer in their further transportation.

My late friend, Gen. M. M. Trumbull, used to admire the smartness with which a certain class of American politicians (who all the while live in the hope of some time having an opportunity to receive bribes) succeed in protecting the bribe-taker. They simply had a law passed which holds the bribe-giver equally responsible. It is an excellent plan and serves the purpose splendidly. The law takes the high moral ground that if there were no bribe-offering, there could be no bribe-taking, and if the poor bribe-taker were spared the temptation of the wealthy bribe-giver he would remain an honest man. Thus it found the support of all moral enthusiasts and was passed without difficulty through the tacit consent of the truly righteous and those who in their hearts stood before their own conscience as convicted rascals. The result of the law is that he who has been forced to bribe an officer is for strong and good reasons forced to keep quiet ever afterwards. It is said that the footpads in the street would be glad to have this ingenious law extended to their profession. If the man that walks about laden with a purse or a gold watch would not give up his pelf, how could a highwayman take it? *Ergo*, hold the person that is robbed equally responsible with the robber, and it will follow as the night the day that our courts will no longer be molested with complaints of robberies.

The custom house officer on the steamer took my declaration

in a perfunctory manner ; but in an other case he made further inquiries. There was a man, apparently of the second cabin, whom he asked : "Now, is that all you have to declare?"

The sturdy passenger to whom the question was addressed seemed to wince under the question. Apparently he had something to conceal. The officer repeated the question and, I believe, added : "Remember, you are under oath." The eyes of all present hung on the flushed face of the poor victim of the custom house. He began to consider the gravity of the situation and the seriousness of the results. He relented and began slowly : "Well, I have in my trunk four pounds of honey."

The smile all around was audible. The crime was confessed, but the trouble of collecting the tax did not pay. So the custom house officer said : "Never mind the honey, take it along !"

When I had my baggage on shore, the inspector came round to look at the things which I had declared. "Pshaw!" he said, in looking at the different items, "that is not worth declaring ; where are the rest of the things you bought?" and not recollecting all the places where the most valuable presents lay hidden, I tried to unearth something that would justify my declaration. The inspector seemed to be sorry for my having made any declaration at all and said : "Now that you have made the declaration, I must make you pay." So I paid on a pair of gloves and some other sundries a tax of I don't know how many per cent. of the value,—a total of about thirty-five dollars for a declaration of fifty dollars. I was glad at not having bought more, for the duty comes very near to the original price, and this almost doubles the expense.

When the Bey of Tunis demanded a tribute from the ships that sailed on his seas, we called it piracy and sent our men of war to enforce free trading on the waters round the north coasts of Africa. We can enforce protection abroad, but we would not do it at home.

If we were Russians we might, whenever we have reasons to complain about the U. S. custom house, go to the Russian ambassador who would threaten the U. S. government with retaliation ; but being Americans we have no redress, for we ourselves elected the men that made the laws of the land, and our present officers can do nothing but enforce them.

Mr. Bonney's idea of international citizenship is a beautiful dream, but the best way of its realisation would be by having the the rights of citizenship respected first at home.

## FRIENDS OR SLAVES.

AN APPEAL TO CONGRESS.<sup>1</sup>

BY THE EDITOR.

THERE is a great difference in the method of managing a concern of any kind, be it the government of a country, the administration of colonies, the running of a factory, or the working of farms and plantations. A manager may sway the men subject to his control either by force of arms, by the whip, by threats, or by the intrinsic worth of his returns for their services so as to secure their assistance on the basis of a treaty or contract in which both parties remain free.

The king of England has more power than a savage chief; yet the rights of the former over his subjects are extremely limited while the latter is the absolute master of his people.

Formerly the plantations in the South were worked with slaves, and the slave owners thought that the abolition of slavery would ruin the country. Now the plantations are worked by free labor, and the institution of free labor is not only more humane but also cheaper. There is no one now who would advocate a return to the old slave system.

Progress in social as well as political conditions consists in a gradual replacement of the rule by force through a management of affairs by treaty, and the latter implies an increase of power undreamt of by the petty tyrants of the ages of savagery and barbarism.

When the thirteen colonies of North-America had gained their

<sup>1</sup>In connection with this article, I briefly repeat another appeal to Congress made some time ago through the columns of *The Open Court*, "Duplicate the Naval Academy." The expense is small in comparison to the benefits to be derived therefrom both in peace and in war. We should thus educate a number of well-trained professional sailors to serve as officers and captains in our mercantile fleet, but in the emergency of war the strength of our navy might be considerably and quickly increased through their services. It would almost duplicate our fighting capacity without at the same time duplicating the expense of keeping twice as many warships.



independence, England had learned a valuable lesson which taught her to adopt a policy of freedom in her colonial management and it resulted, not only in a flourishing condition in all her colonies, but also in an enormous increase of her own power.

The present premier, Lord Salisbury, influenced by Cecil Rhodes and Lord Chamberlain, failed to apply the lesson so dearly paid for in America to the Dutch-speaking population of South Africa, and this apparently insignificant mistake may cost England her leading position in the control of the affairs of the world. Although the English arms may claim to be victorious, the unsettled state of things forces them to keep an army almost as large as the entire Boer population, and the drain on the state treasury is enormous, even for the rich resources of Great Britain. It is not that the Boers are angels, or that they are absolutely in the right. They too showed a disregard of the rights of others and blundered in diplomacy, but they had no means of knowing better, while there is no such excuse for Salisbury.

But there is no need of our speaking about England and her troubles while we continue to make the same mistake in the Philippine Islands. It is done on a smaller scale, but it is done; and the results are analogous. The expenses for the Philippine war amount now nearly to one hundred million dollars, not to mention the loss of lives and the host of other evils incidental upon an unsettled state of things.

The writer of this article does not believe in surrendering our control over points of strategic and commercial importance, for the time will come when their possession may be of great value to us; but he believes that we should adopt the principle of pursuing and holding our advantages, not through subduing the inhabitants of the conquered islands, but by making them free and granting them the self-government which we regard as the inalienable right of our own citizens.

We could most easily and without expense to ourselves control the Philippine Islands by making them allied republics as we have done with Cuba. We ought to divide the country according to geographical and ethnological conditions, making Manila with its great contingent of foreign residents a Free City (after the pattern of the Hanseatic towns of Germany), the Philippine municipalities independent republics, leaving the Mohammedans as they are now, and allowing the chiefs of uncivilised tribes the right of administering their own affairs, provided they preserve peace and are responsible for maintaining order in their districts. The

United States have all they want if they keep Cavite and the small strip of land, as well as the islands that have the strategic command of Manila Bay. They may make commercial and political treaties with Manila and the Philippine republics that will prove of mutual benefit, but to subdue the inhabitants is a useless, unnecessary, expensive, and morally wrong undertaking.

If we had at once voluntarily given to the Filipinos their freedom, we could have retained Cavite, the forts, and other property of the Spanish government without difficulty and should have peacefully established our control over the islands forever, which would have been a control by treaty, by moral influence, and through the advantages we can offer them. We have lost a golden opportunity. But it may not yet be too late, provided our policy of changing our conquered territories into allied republics is not forced upon the party in power, but is done voluntarily as an act of generosity and justice.

We have expressed our views on the subject in former articles and have received the private endorsement of some of our congressmen; but neither the President nor Congress has taken any action! We have purposely abstained from making any propaganda for our views that would force the affair upon the notice of our legislators and the government. For unless the government and Congress take this step *voluntarily*, it will be without any avail, and the Filipinos will continue to distrust us. There ought to be no division of parties on the subject, and the party in power should advocate the measure.

There is no need of abandoning the advantages we have gained by right of conquest. On the contrary: we should render them enduring and beneficial, which can be done to the promotion of the interests of all concerned, ourselves and the inhabitants of the conquered districts. But we ought to know that we can accomplish more by treaties and alliances than by bloodshed and violence. Our power will be greater by making the Filipinos independent and having them as friends than by keeping them in bondage.

## THE RELIGION OF SIAM.

BY MRS. ANNA HARRIETTE LEONOWENS.<sup>1</sup>

**B**UDDHISM cannot be clearly defined by its visible results. There are more things in that subtle, mystical enigma called in the Pâli *Nibbâna*, in the Birmese *Niban*, in the Siamese *Niphan*, than are dreamed of in our philosophy. With the idea of Niphan in his theology, it were absurdly false to say the Buddhist has no God. His Decalogue<sup>2</sup> is as plain and imperative as the Christian's: I. From the meanest insect up to man thou shalt kill no animal whatsoever. II. Thou shalt not steal. III. Thou shalt not violate the wife of another, nor his concubine. IV. Thou shalt speak no word that is false. V. Thou shalt not drink wine, nor anything that may intoxicate. VI. Thou shalt avoid all anger, hatred, and bitter language. VII. Thou shalt not indulge in idle and vain talk. VIII. Thou shalt not covet thy neighbor's goods. IX. Thou shalt not harbor envy, nor pride, nor revenge, nor malice, nor the desire of thy neighbor's death or misfortune. X. Thou shalt not follow the doctrines of false gods.

Whosoever abstains from these forbidden things is said to "*observe Silah*"; and whosoever shall faithfully observe Silah, in all his successive metempsychoses, shall continually increase in virtue and purity, until at length he shall become worthy to behold God, and hear his voice; and so he shall obtain Niphan. "Be assiduous in bestowing alms, in practising virtue, in observing Silah, in performing Bavana, prayer; and above all in adoring Guadama, the true God. Reverence likewise his laws and his priests."

Many have missed seeing what is true and wise in the doctrine of Buddha because they preferred to observe it from the standpoint and in the attitude of an antagonist, rather than of an inquirer.

<sup>1</sup>From *Siam and the Siamese*. By Mrs. Anna Harriette Leonowens. Philadelphia: Henry T. Coates & Co. 1897. Pages, xi, 321.

<sup>2</sup>Translated from the Pâli.

To understand aright the earnest creed and hope of any man, one must be at least sympathetically *en rapport* with him,—must be willing to feel, and to confess within one's self, the germs of those errors whose growth seems so rank in him. In the humble spirit of this fellowship of fallibility let us draw as near as we may to the hearts of these devotees and the heart of their mystery.

My interesting pupil, the Lady Tâlâp, had invited me to accompany her to the royal private temple, Watt P'hra Këau, to witness the services held there on the Buddhist Sabâto, or One-thu-sin. Accordingly we repaired together to the temple on the day appointed. The day was young, and the air was cool and fresh; and as we approached the place of worship, the clustered bells of the pagodas made breezy gushes of music aloft. One of the court pages, meeting us, inquired our destination. "The Watt P'hra Këau," I replied. "To see or to hear?" "Both." And we entered.

On a floor diamonded with polished brass sat a throng of women, the *élite* of Siam. All were robed in pure white, with white silk scarfs drawn from the left shoulder in careful folds across the bust and back, and thrown gracefully over the right. A little apart sat their female slaves, of whom many were inferior to their mistresses only in social consideration and worldly gear, being their half-sisters,—children of the same father by a slave mother.

The women sat in circles, and each displayed her vase of flowers and her lighted taper before her. In front of all were a number of my younger pupils, the royal children, in circles also. Close by the altar, on a low square stool, overlaid with a thin cushion of silk, sat the high-priest, Chow Khoon Sâh. In his hand he held a concave fan, lined with pale green silk, the back richly embroidered, jewelled, and gilt.<sup>1</sup> He was draped in a yellow robe, not unlike the Roman toga, a loose and flowing habit, closed below the waist, but open from the throat to the girdle, which was simply a band of yellow cloth, bound tightly. From the shoulders hung two narrow strips, also yellow, descending over the robe to the feet, and resembling the scapular worn by certain orders of the Roman Catholic clergy. At his side was an open watch of gold, the gift of his sovereign. At his feet sat seventeen disciples, shading their faces with fans less richly adorned.

We put off our shoes,—my child and I,—having respect for the ancient prejudice against them;<sup>2</sup> feeling not so much reverence

<sup>1</sup> The fan is used to cover the face. Jewelled fans are marks of distinction among the priesthood.

<sup>2</sup> "Put off thy shoes from off thy feet, for the place whereon thou standest is holy ground."

for the place as for the hearts that worshipped there, caring to display not so much the love of wisdom as the wisdom of love; and well were we repaid by the grateful smile of recognition that greeted us as we entered.

We sat down cross-legged. No need to hush my boy,—the silence there, so subduing, checked with its mysterious awe even his inquisitive young mind. The venerable high-priest sat with his face jealously covered, lest his eyes should tempt his thoughts to stray. I changed my position to catch a glimpse of his countenance; he drew his fan-veil more closely, giving me a quick but gentle half-glance of remonstrance. Then raising his eyes, with lids nearly closed, he chanted in an infantile, wailing tone.

That was the opening prayer. At once the whole congregation raised themselves on their knees and, all together, prostrated themselves thrice profoundly, thrice touching the polished brass floor with their foreheads; and then, with heads bowed and palms folded and eyes closed, they delivered the responses after the priest, much in the manner of the English liturgy, first the priest, then the people, and finally all together. There was no singing, no standing up and sitting down, no changing of robes or places, no turning the face to the altar, nor north, nor south, nor east, nor west. All knelt *still*, with hands folded straight before them, and eyes strictly, tightly closed. Indeed, there were faces there that expressed devotion and piety, the humblest and the purest, as the lips murmured: "O Thou Eternal One, Thou perfection of Time, Thou truest Truth, Thou immutable essence of all Change, Thou most excellent radiance of Mercy, Thou infinite Compassion, Thou Pity, Thou Charity!"

I lost some of the responses in the simultaneous repetition, and did but imperfectly comprehend the exhortation that followed, in which was inculcated the strictest practice of charity in a manner so pathetic and so gentle as might be wisely imitated by the most orthodox of Christian priests.

There was majesty in the humility of those pagan worshippers, and in their shame of self they were sublime. I leave both the truth and the error to Him who alone can soar to the bright heights of the one and sound the dark depths of the other, and take to myself the lesson, to be read in the shrinking forms and hidden faces of those patient waiters for a far-off glimmering *Light*,—the lesson wherefrom I learn, in thanking God for the light of Christianity, to thank him for its shadow too, which is Buddhism.



## PROFESSOR PEARSON ON THE BIBLE.

BY THE EDITOR.

A GREAT stir has been created in the press all over the country by an essay of Charles W. Pearson, Professor of English Literature in the pious Northwestern University at Evanston, Ill. The remarkable feature of his essay is not that the Bible is conceded to contain errors, but that he expects the Churches openly to acknowledge the truth which at present is an open secret. The Professor speaks boldly and fearlessly, but with modesty; and his sole motive is love of truth. He follows the dictates of his conscience and unburdens his soul of the oppressive idea that he should remain guilty of dishonesty and cowardice by conniving at a lie. Professor Pearson has been forced to resign his position. At Evanston his is still a voice crying in the wilderness; but there are other universities where the boards of directors are more truly religious so as to respect the man that gives utterance to the thought that moves him.

Mr. Pearson's views are shared by thousands of his colleagues and by members of the clergy themselves. No better sign that our theologians do not mean to refuse the truth and are willing to accept it could be given than the encouragement which Professor Pearson received from his own pastor, the Rev. Dr. William Macafee, whom he consulted before publishing his article. Dr. Macafee did not try to induce the Professor to keep his peace and though by no means in full agreement with his views, bade him Godspeed.

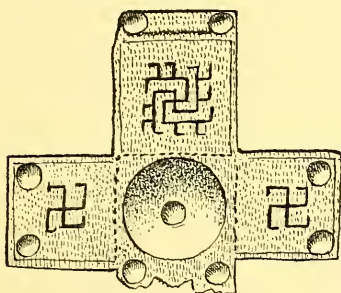
Professor Pearson's article is a significant symptom of the times. It indicates that a reformation of our churches is near at hand which will be accomplished by their doors' being opened to the truth wherever it may be found and allowing a rich harvest to ripen in the light of intellectuality and scientific comprehension.<sup>1</sup>

<sup>1</sup>The papers have made many comments upon Professor Pearson's essay, but the text of it has remained practically unknown. We therefore reprint it in full on pp. 175-181 of the present number of *The Open Court* as it appeared in the *Evanston Index* of Jan. 18, 1902.

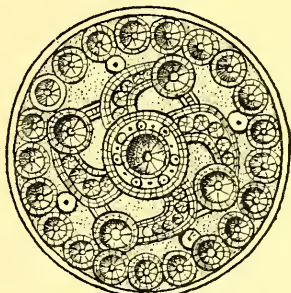
## FYLFOT AND SWASTIKA.

BY THE EDITOR.

FYLFOT<sup>1</sup> is an old English word which is supposed to be a corruption of the Anglo-Saxon *feower fōt*,<sup>2</sup> i. e., four-foot. The change was perhaps effected because of its resemblance to the Saxon *felafo̥t*, corresponding to the modern German *Vielfuss*, or perhaps to the English *flyfoot*, and it denotes a peculiar form of an equilateral cross with ends turned (卐) which among the Germanic tribes is said to have been sacred to Thor, the thunder-god, and is therefore, rightly or wrongly, also called the hammer-mark of Thor



SCANDINAVIAN HORSEGEAR.<sup>3</sup>



GOLD BROOCH. Island of Fyen.<sup>3</sup>

or the cross of Thor. The figure is an ancient pagan symbol and is now commonly called by its Sanskrit name *swastika*.

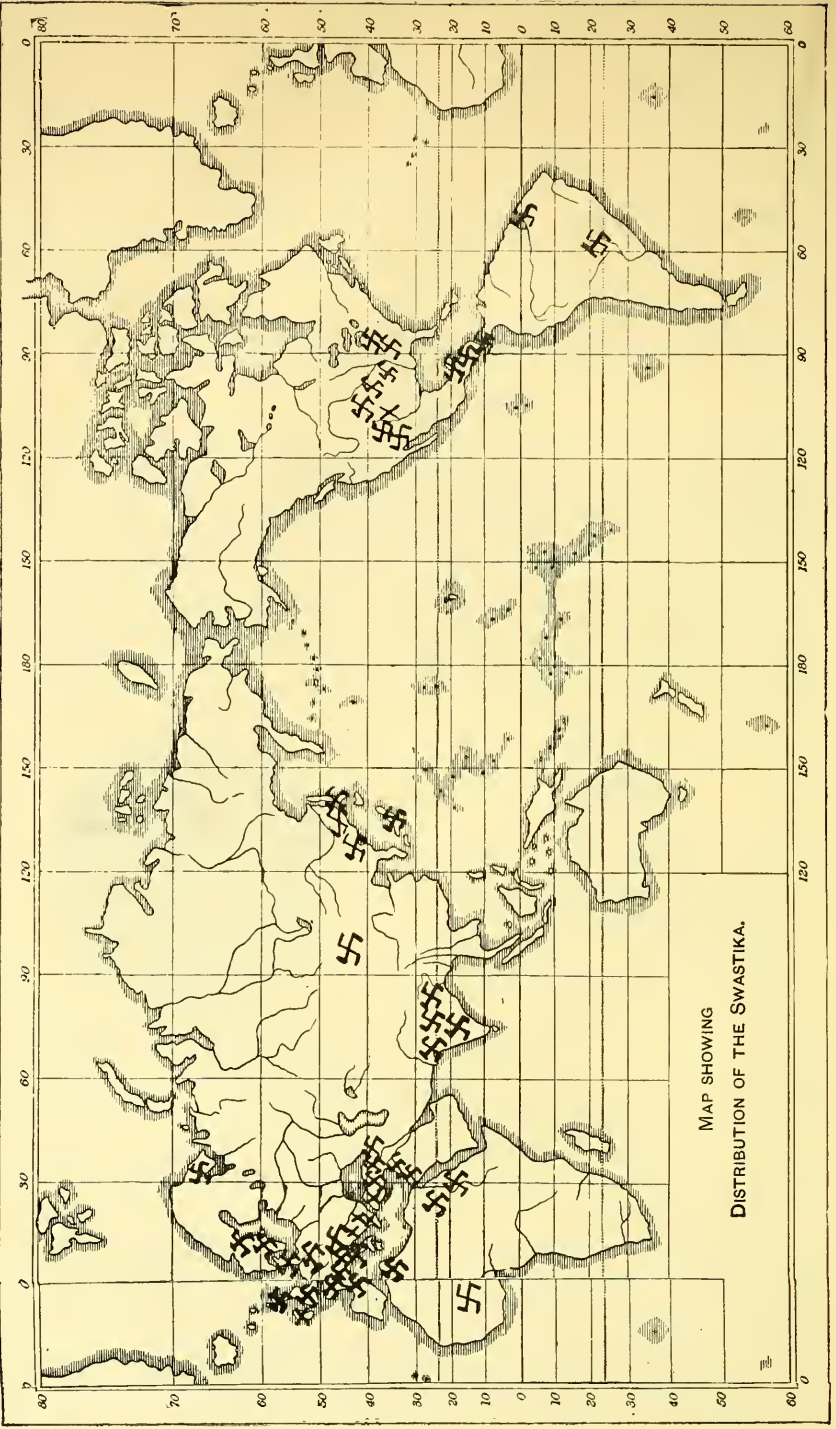
The Sanskrit name "swastika" is derived from *su*="well" and *asti* "welfare," or "hail," and may be translated as "a symbol of bliss and salvation."

Max Müller thinks that originally the swastika was a mere cross, for the word "to swastika oneself," means in the ancient Brahmanical literature what we now would call crossing oneself.

<sup>1</sup> Also spelled *Filfot*.

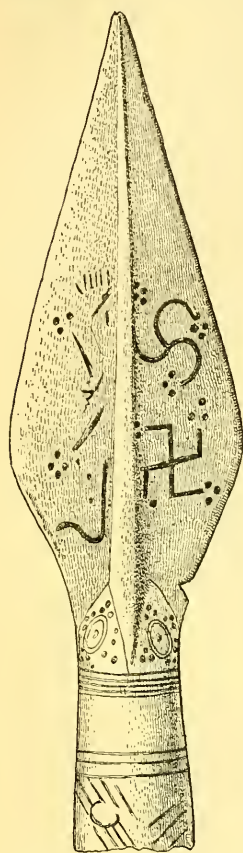
<sup>2</sup> Also written *fither* and *fyther*, corresponding to the Gothic *fidwōr*, four.

<sup>3</sup> Waring, *Ceramic Art*, pl. 44, fig. 16, pl. 42, fig. 11. Wilson, *Swastika*, 867.



We read that a woman "swastikaed" her arms over her breast, or, when a person sits cross-legged, he is said to "swastika" his legs.

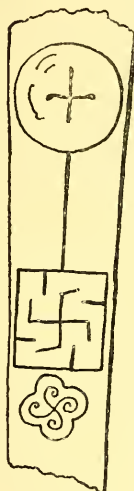
Mr. Thomas Wilson's map of the distribution of the Swastika<sup>1</sup> shows that it has been found wherever anthropologists have



SPEAR-HEAD FOUND IN  
BRANDENBURG, NORTH  
GERMANY.<sup>2</sup>



GOLD BRACTEATE OF DENMARK.<sup>3</sup>



SCULPTURED  
STONE OF PRE-  
HISTORIC IRE-  
LAND.<sup>4</sup>



BRONZE PIN OF  
PREHISTORIC  
GAELS, SCOT-  
LAND.<sup>5</sup>



SCANDINAVIAN  
SWORD SCAB-  
BARD (Vimose  
bog find).

searched, although he has accidentally forgotten to record the swastikas of Java, Siam, and Cochinchina.

<sup>1</sup> "The Swastika, the Earliest Known Symbol, and Its Migrations; With Observations on the Migration of Certain Industries in Prehistoric Times," by Thomas Wilson, *Report of the U. S. National Museum for 1894*, pages 757-1011.

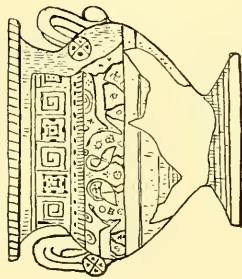
<sup>2</sup> Waring, *Ceramic Art*, pl. 44, fig. 21. Wilson, *loc. cit.*, 863.

<sup>3</sup> Waring, *Ceramic Art*, pl. 1, fig. 9. Wilson, *loc. cit.*, 878.

<sup>4</sup> Zmigrodski, *Zur Gesch. d. Sw.*, pl. 6, fig. 248.

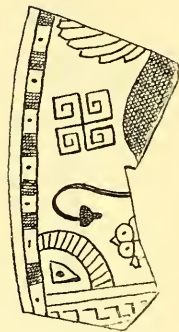
<sup>5</sup> Munro, *Lake Dwellings of Europe*, p. 417. Wilson, *loc. cit.*, 868.





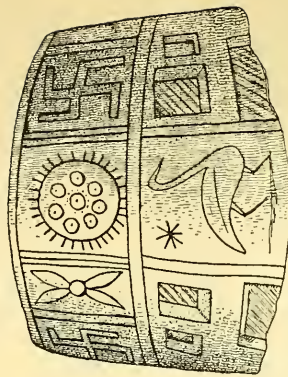
GREEK VASE DISCOVERED IN  
NAUCRATIS, EGYPT.

Petrie, *Third Memoir of Egyptian Exploration Fund*, 1, pl. 4, fig. 3. Wilson, *loc. cit.*, 834. The vase is of the fifth or sixth century B. C.



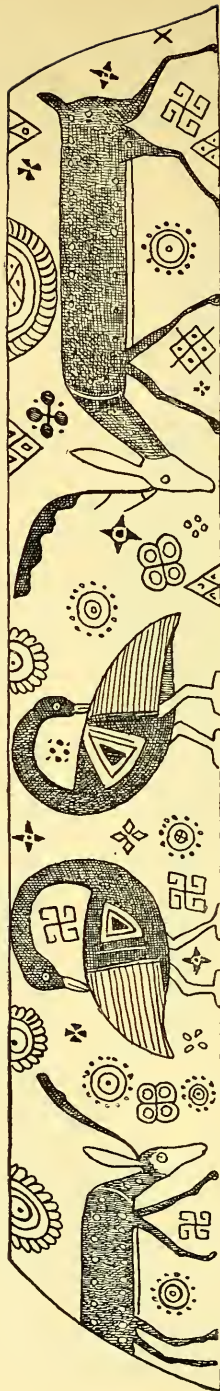
POTTERY FRAGMENTS OF NAUCRATIS, EGYPT.

Petrie, *loc. cit.*, pl. 5, figs. 15 and 24. Wilson, *loc. cit.*, 835. Although Naucratis is situated in Egypt, the city was a Greek colony and the pottery here discovered must be classified as Greek. It is noteworthy that the swastika has not been found on the ancient monuments in the valley of the Nile, and we may fairly well assume that it was unknown to the indigenous Egyptians until the symbol was imported from abroad.



FRAGMENTS OF ARCHAIC GREEK VASE.  
(British Museum.)

Waring, *Ceramic Art*, pl. 41, fig. 15. Wilson, *loc. cit.*, 840.



DETAIL OF THE NAUCRATIS VASE.

The swastika is here turned contrary to the course of the sun, being, as the Scotch Highlanders call it, *Withershins*, which (if it is not accidental) may indicate that this vessel served as an urn for funeral purposes. Four-spoked dotted sun-wheels and crosses occupy prominent places near the handles. Compare the use of emblems with the dipylon vase in the next article.



The swastika is mostly cruciform, i. e., four-armed and rectangular, but sometimes the corners are rounded off, and there are many instances of three or five-armed (卐 卐 卐) or even multiplex swastikas, and it is characteristic that almost all the irregular swastikas are rounded off at the tips of their arms like the wriggling pseudopodia of an octopus or the curved rays of star-fishes.

Swastikas are found on monuments of the most ancient date, on pottery of the Neolithic and bronze ages, on prehistoric terracotta figures, on altars, on coins, on shields, on weapons, and on amulets of various description.

The swastika appears frequently in combination with symbolical animals, especially the goose or swan, the ram, the gazelle, the horse, the serpent, the fish.



ETRUSCAN GOLD  
BULLA.<sup>1</sup>



PREHISTORIC BRONZE  
FIBULA.<sup>2</sup>  
(Found in Bœotia, Greece.)



THE SOLAR RAM ON A GREEK VASE.<sup>3</sup>  
With crosses and a swastika.  
(British Museum.)

The swastika is in its application so frequently referred to the sun and to solar worship that the explanation has almost been thrust upon archæologists to interpret it as the sun in motion, and as a rule the swastika whose arms point toward the right 卐 indicating the course of the sun, called "*Sunwise*" is regarded as a sign of good omen while the opposite direction 卐, is a symbol of

<sup>1</sup> Waring, *Ceramic Art*, pl. 42, fig. 4a. Wilson, *loc. cit.*, 859.

<sup>2</sup> Dr. Mortillet, *Musée Préhistorique*, fig. 1265. Wilson, *loc. cit.*, 841.

<sup>3</sup> Salzmann, *Nécropole de Camir*, LI. Cf. Wilson, *loc. cit.*, 846.

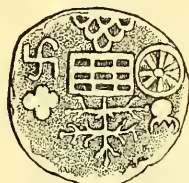
contraries and of reversing the course of nature. The sunwise motion toward the right is called *deasil*<sup>1</sup> and its opposite *withershins* in Scotland.<sup>2</sup> The withershins swastika seems to have been used in connection with rituals performed for the sake of the dead. The inverted swastika is called in India *suavastika*.



DEASIL.

The word "deasil" is Gaelic and means "rightwards." *Deas* is Old Irish *deas* or *dess*, Latin *deter*, Sanskrit *dakshina*, i. e., right or south; Dekkan is the land of the south; and *sul* denotes direction or guidance.<sup>3</sup> The deasoil circumambulation corresponds exactly to the Hindu rite *dakshinīkarana*.<sup>4</sup>

The Gaelic word for withershins, *cartua sul*, meaning "contrary-wards," is mentioned by William Simpson in *The Buddhist Prayer Wheel*, p. 183.



THREE COINS OF KRANANDA. (About 330 B. C.)<sup>5</sup>  
With swastikas, trees, dogobas, and wheels.



CROSS-SHAPED HINDU  
COIN WITH FOUR  
SWASTIKAS.<sup>6</sup>  
(Found at Ujain.)

F. Max Müller, Count Alviella, and others claim that the swastika and the solar disc (thus ○) are interchangeable, a theory which, to some extent, finds support in the frequent reference of both symbols to solar worship. If they are not interchangeable, they are at least closely related, for they frequently served similar purposes; but there are many instances in which the swastika appears to have found a broader application.

The swastika is frequently called the Buddhist cross, but the Buddhists, far from being the inventors of the swastika, merely

<sup>1</sup> Also spelled "deasoil" and "deisul." Pronounce *dē'shīl*.

<sup>2</sup> *Withershins*, also spelled *withersins*, *widdershins*, etc., is derived from *wither* (German *wider*) = against, contrary. It is doubtful whether the word was originally *withersun*, i. e., opposite to the sun; or *witherling*, i. e., any thing or any one antagonistic.

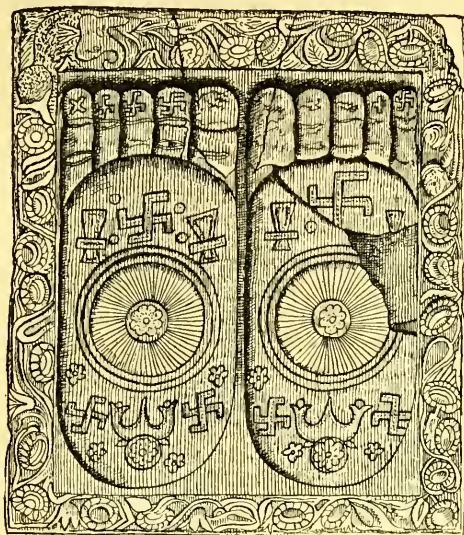
<sup>3</sup> Shaw in his *History of Morals*, in referring to Deas-soil processions, derives the word from *deas*, south, and *soil*, sun, which latter is presumably a mistake.

<sup>4</sup> Cf. Dr. Otto Schrader's *Prehistoric Antiquities of the Aryan Peoples*, p. 255.

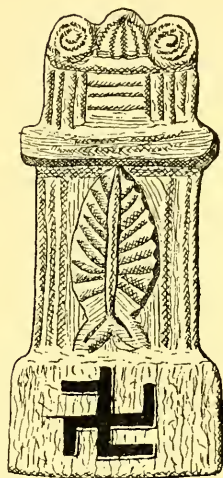
<sup>5</sup> Reproduced from Waring, who makes his statements on the authority of E. Thomas. Cf. Wilson, *loc. cit.*, 877.

<sup>6</sup> Waring, *Ceramic Art*, pl. 41, fig. 18. Wilson, *loc. cit.*, 877.

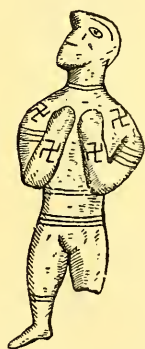
adopted the use of this symbol, or perhaps in the beginning only tolerated the respect in which it was held.



FOOT-PRINTS OF BUDDHA.  
(Amaravate Tope.)

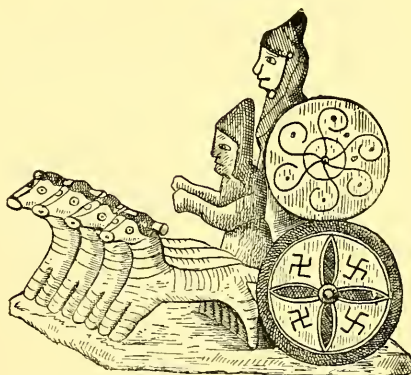


STONE ALTAR OF THE  
CELTS IN GAUL.<sup>1</sup>



ANCIENT ASTARTE.<sup>2</sup>

A nude figure with swastikas. Curium, Cyprus.



CHARIOT OF THE SUN-GOD.<sup>3</sup> (Cyprus).

With swastikas on the wheel and a swastika-like solar symbol on the shield.

According to Fa Hsien, Hsüan Tsang, and other ancient Chinese authorities, the swastika was worshipped not only in India, but

<sup>1</sup> Museum of Toulouse. From Dr. Mortillet's *Musée Préhist.*, fig. 1267. Wilson, *loc. cit.*, 869.

<sup>2</sup> From Ohnefalsch-Richter, *Bull. Soc. d'Anthrop.*, Paris, 1888, p. 676, fig. 8. Wilson, *loc. cit.*, 853. The position of the arms is characteristic of Astarte.

<sup>3</sup> From Cesnola's *Salamina*, p. 240, fig. 226. Wilson, *loc. cit.*, 853.



also in Thibet and China long before the disciples of Shakyamuni converted these countries to Buddhism.

In Chinese script the swastika is the numerical abbreviation for 10,000.

General Cesnola and Ohnefalsch-Richter have unearthed in



LATER ASTARTE.<sup>1</sup>

The swastikas, in ancient times tattooed on the naked body, appear now on the garment.



STATUETTE OF TERRA-COTTA.<sup>3</sup>

A priestess carrying holy water, with swastikas on her garment.



LEADEN IDOL.<sup>5</sup>

With a swastika upon the body. ( $1\frac{1}{3}$  natural size.)



ANCIENT COIN OF GAZA, PALESTINE.<sup>2</sup>



STAMP FOR MARKING POTTERY.<sup>4</sup> SWISS LAKE DWELLERS.

(Musée de Chambéry.)



Cyprus a great number of terra-cotta statues, amulets, and other antiquities bearing swastika symbols.

<sup>1</sup> Ohnefalsch-Richter, *loc. cit.*, p. 677, fig. 10. Wilson, *loc. cit.*, 854.

<sup>2</sup> The meaning of the symbol on this coin, which looks like an incomplete swastika, is not established. It may be an  $\aleph$  or some other letter. Wilson, *loc. cit.*, 878.

<sup>3</sup> From Cesnola's *Cyprus*, p. 300. Wilson, *loc. cit.*, 841.

<sup>4</sup> From Chantre, *Age du Bronze*, figs. 53 and 55. Wilson, *loc. cit.*, p. 861.

A great number of archæic stamps have been found in various parts of the world, which proves that the idea of printing is quite ancient and it is only astonishing that the invention of printing with movable type was not made at an earlier date.

<sup>5</sup> See Schliemann, *Ilios*, p. 337, fig. 126. Wilson, *loc. cit.*, 829. The idol was discovered in the third city at a depth of 23 feet. The hair ringlet on the right side of the head is broken off.

Schliemann discovered a leaden idol of crude Chaldæan workmanship in the third city of Ilios. It represents a female deity and must be of great antiquity. Schliemann says that the only figures to which the idol has any resemblance are female statuettes found in the tombs of Attica and in the Cyclades. Six of them, representing naked women, marked with decorated triangles in the same way as our idol, are in the Museum of Athens. Others made of Parian marble are in the British Museum.

Lenormant, in *Les Antiquités de la Troade* (p. 46), says :

"The statuettes of the Cyclades, in the form of naked women, appear to be rude copies made by the natives, at the dawn of their civilisation, from the images of the Asiatic goddess which had been imported by Phœnician merchants. They were found in the most ancient sepulchers of the Cyclades, in company with stone weapons, principally arrow-heads of obsidian from Mila, and with polished pottery without paintings. We recognise in them the figures of the Asiatic Venus found in such large numbers from the banks of the Tigris to the island of Cyprus, through the whole extent of the Chaldeo-Assyrian, Aramæan, and Phœnician world. Their prototype is the Babylonian Zarpanit, or Zirbanit, so frequently represented on the cylinders and by terra-cotta idols, the fabrication of which begins in the most primitive time of Chaldea and continues among the Assyrians."

Professor Sayce explains the statuette as follows :

"It is the Artemis Nana of Chaldea, who became the chief deity of Carchemish, the Hittite capital, and passed through Asia Minor to the shores and islands of the Ægean Sea. Characteristic figures of the goddess have been discovered at Mycenæ as well as in Cyprus."

In the present state of our Assyriological knowledge we should prefer to identify the statue with Belit.

A similar representation of the Babylonian goddess is sculptured on a piece of serpentine, with ringlets on either side of the head and accompanied by the god Bel, discovered in Mæonia.<sup>1</sup>

Mr. Thomas Wilson throws a new light upon the significance of the triangle of our statuette by reproducing two richly ornamented terra-cotta shields of the U. S. National Museum, called *tunga* by the natives,<sup>2</sup> which are of the same shape and were formerly worn in the same manner by the women of Brazil. The little holes in the three corners apparently served the purpose of suspending this primitive adornment and of holding it in its place.

We reproduce one of these shields only which comes from Majaro Island, omitting the other more interesting specimen on account of the dimness of its complicated ornamentation. The latter

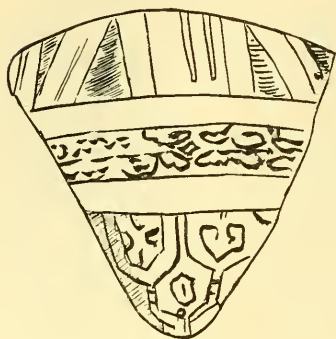
<sup>1</sup> Published by Salomon Reinach in the *Revue archæologique*.

<sup>2</sup> Registered as *Folia ficus*, or fig leaves. Cat. Nos. 59089 and 36542.

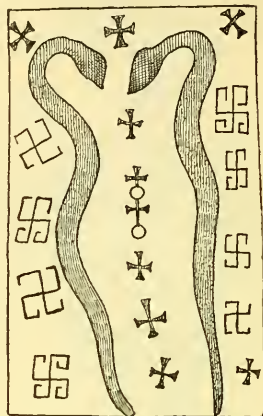


comes from the Cancotires River, and is covered in the same manner as the Majaro *tunga*, with geometric characters. Mr. Wilson says:

"Midway from top to bottom, near the outside edges, are two swastikas. They are about five-eighths of an inch in size, are turned at right angles, one to the right and the other to the left. These may have been a charm signifying good fortune in bearing children."



TERRA-COTTA TUNGA.  
(From Marajo Island, Brazil.<sup>1</sup>)



DETAIL OF ARCHAIC GREEK VASE.<sup>2</sup>  
(Found in Bæotia.)

How old must the swastika be as an auspicious symbol of light, life, and propagation if we accept the theory that its appearance upon the ornaments of the most primitive woman's dress in the Old World as well as in the New is not accidental but indicative of a common primitive custom!

<sup>1</sup> Goodyear, *Gr. of the Lotos*, Plate 60, Fig. 9. Wilson, *loc. cit.*, p. 852.

<sup>2</sup> U. S. National Museum, Washington, D. C. After Wilson, *loc. cit.*, Plate 18.

(TO BE CONCLUDED.)

## WU TAO TZE'S NIRVÂNA PICTURE.

THE BUDDHA'S NIRVÂNA, A SACRED BUDDHIST PICTURE BY WU TAO TZE.

BY THE EDITOR.

THE photogravure of the Buddha's Nirvâna forming the frontispiece to the present *Open Court* is a reproduction of a Japanese hand-finished, colored art-print,—a reproduction of an ancient Chinese painting, the original of which is ascribed to Wu Tao Tze 吳道子, a famous artist who flourished under the Tang dynasty which ruled China from 620 to 905 of the Christian era.

Wu Tao Tze is the most famous painter of Eastern Asia. His name denotes the beginning of painting as an art, and though he himself is historical, the story of his life is full of legend and other fanciful traditions. Like other great men, he did not die but simply disappeared from sight, an Elijah among the painters. We are told that the Emperor of China had ordered a picture to decorate a room in the imperial palace. The old master spent months in finishing it, and when the Emperor was summoned to see the painting, which represented garden scenes with palatial summer houses, he was overwhelmed with the beauty of the landscape, saying: "I wish, I could possess a pleasure-park like that, and walk in its paths." Whereupon Wu Tao Tze invited his sovereign patron to inspect the scenery. He opened a door, painted in the front of the picture, entered and disappeared from sight. It was as though the canvas had swallowed him. The door closed behind the artist, and before the Emperor and the other spectators could recover from the surprise, the painting disappeared and left a mere blank canvas.

A Japanese legend claims that Wu Tao's painting was carried by Buddhist missionaries to Japan, where it has been frequently reproduced to serve as a wall pendant in Buddhist temples, and the

Anagárika Dharmapála received a copy of it as a present when on his return from the World's Parliament of Religions in 1893 he visited Japan for the first time.<sup>1</sup> The wall pendants in temples representing the Nirvâna are as a rule of a large size, covering a great part of the wall, but the Anagárika's copy is not more than  $7 \times 11$  inches and is a marvellous sample of an artistic hand-finished print, executed in the most dainty colors and gold, and recommends itself for reproduction as being typical in all its essential features, while claiming to be orthodox.

Rarely is there a Buddhist temple or even a private house among the Buddhists of Eastern Asia in which a picture of the Buddha's Nirvâna is missing, and Wu Tao Tze's picture is in its way classical, being characteristic of a whole class of religious paintings, invented for the purpose of giving to Buddhist believers comfort in death and an assurance of a blissful beyond.

The pictures consist of eight groups. The title of the whole appears at the top, and reads as follows: "Eight | scenes | of Nir- | vâna | pictures | in the orthodox way | represented."<sup>2</sup>

The order of the pictures begins in the lower left-hand corner, where the Buddha is seated on a throne, and receives his last meal from Chunda, the smith. Mâra, the Evil One, stands by and rejoices at the idea of the imminent death of the Tathâgata.<sup>3</sup> The inscription reads: "The World | Honored One | receiving | Chunda's | food | offering."<sup>4</sup>

Next in order is the middle group on the left-hand side, where the inscription reads: "The Tathâgata | ascending | into space | as witnessed by | a great | multitude."

It represents a legend which is not mentioned in any of the Buddhist writings accessible to us. If it does not refer either to the Buddha's farewell address to his disciples, or to the transfiguration scene,<sup>5</sup> it may illustrate a legend similar to the Christian story of

<sup>1</sup> The donor is a prominent Japanese priest, but unfortunately Mr. Dharmapála does not remember his name,—a circumstance which is easily explained when we consider how difficult it is for a foreigner to catch the sounds of the names of a strange people, let alone to remember them.

<sup>2</sup> Translated verbatim and in the order of the original. The words are separated by lines to indicate the significance of each Chinese word. The term *Nirvâna* takes two Chinese characters.

<sup>3</sup> Tathâgata is a common designation of the Buddha, and is commonly explained as "The Perfect One."

<sup>4</sup> There are two words beside which are uniformly added to all inscriptions. The last character means place and the last but one is the sign of the genitive, indicating that here is the place devoted to the above-mentioned subject.

<sup>5</sup> Both are mentioned in the Mahâ-Parinibbâna Suttanta the former in II., 27-35, and the latter in IV., 42-52. (See *Sacred Books of the East*, Vol. XI., pages 35-39, and pages 79-82; *Gospel of Buddha*, chapters 93 and 95, especially verses 14-25.) Concerning the transfiguration, we read in

Christ's ascension, as told in Matthew xxviii. 58 ff., and acts iii. 21 ff.

The central group which now follows is the main part of the picture. It represents the Buddha dying under the sala trees of the garden of the Mallas. His disciples are in despair; they weep, they throw themselves upon the ground, and beat their breasts. Their grief is shared by the whole animate creation and also by the gods who descend from the heavens and mourn over the death of the Tathâgata, the Perfect One. Mâra, the Evil One, alone grieves not. He is full of triumphant joy. The artist deemed it unnecessary to give an explanation of this scene.

The fourth group is the picture in the lower right-hand corner. The legends which are preserved in Chinese translations only, and have not as yet become accessible to Western readers unfamiliar with Chinese literature, contain the report that Buddha's mother descended from heaven to lament over the death of her son.<sup>1</sup> At her approach the body of the Tathâgata was again animated with life, through the mysterious power of the Buddha, and the Buddha arose from the coffin, folding his hands as a token of filial affection, preaching the glorious doctrine to his mother. The inscription reads: "The World | Honored One | before | his mother | seated | preaches | the Dharma."

The Chinese version of the Mahaparinirvana-Sutra contains the story that, before the arrival of Kâshyapa, the coffin refused to move, and the Mallas were unable to lift it. The inscription reads: "The Mal | las<sup>2</sup> | [trying] to move | the coffin | without | [being able] to lift it."

A Buddhist legend tells that Buddha wanted Kâshyapa to be recognised as his main disciple after his death, in token of which wish the body of the Tathâgata showed its feet when Kâshyapa approached the coffin. We must remember that the foot-prints of a man are regarded as the trace of his life's activity.<sup>3</sup> The inscription

the Buddha scriptures, "There are two occasions on which a Tathâgata's appearance becomes clear and exceeding bright. In the night, Ananda, in which a Tathâgata attains to the supreme and perfect insight, and in the night in which he passes finally away in that utter passing away which leaves nothing whatever of his earthly existence to remain."

<sup>1</sup> I owe my knowledge of this subject as well as others of the same kind to the oral information of Mr. Teitaro Suzuki, a Japanese Buddhist, the translator of *Acavaghosha's Discourse on the Awakening of Faith in the Mahâyâna*.

<sup>2</sup> *Mallas*, which forms two characters in Chinese, literally translated means "strong men," a coincidence which the artist utilises by painting the Mallas as wrestlers.

<sup>3</sup> The footprint of Jesus which he made when appearing on the Via Appia to St. Peter, who addressed him with the famous question, *Quo vadis?* is still preserved in a chapel at Rome. Footprints of Buddha, of Odhin's horse, and of divinities of all kinds are well known in the folklore of Asia and Europe.

of this sixth group which appears on the top of the picture reads :  
 "The Tathâgata | for the sake of | Kâ | shyapa | makes visible |  
 both | feet."

The Mallas had in vain exhausted their strength, in trying to remove the coffin through the south gate, but now since the arrival of Kâshyapa, it lifted itself up without the assistance of any mortal, passed through the north gate and placed itself upon the funeral pyre. The inscription of this, the seventh, group in the series of pictures (which is on the right-hand side, at the top) reads :  
 "The sacred | coffin | spontaneously | lifting itself up | to reach |  
 Ku | shi | nagara<sup>1</sup> | castle.

The eighth and last picture appears on the left-hand side at the top, and shows the distribution of the relics, to which much importance is attached by Buddhist priests. When the Buddha's body was burned there remained, beside the main bones, nothing but little drops that oozed out, many of which were as large as grains of rice.<sup>2</sup> The urn containing these relics stands on the altar and shines with a flamboyant light of transcendent glory. The inscription reads : "Dro | na | the B | rah | man | dividing | the  
 relics."

The sun which appears high in the upper region of the picture, at the left hand, is the Nirvâna, the all-illuminating spotless disc.

The picture is very different from the religious art productions we Western people are accustomed to. Christians have the pictures of Christ's crucifixion, burial, and resurrection, and in Roman Catholic countries crucifixes are a marked feature of the landscape. In spite of all differences, however, in both the dogmatic conception and the national manner of artistic production, there is a decided kinship of spirit, indicating the sameness of the problem of death, by which mankind is confronted everywhere and also an undeniable similarity of the religious sentiment that animates the solutions in which different people have found comfort.

<sup>1</sup> *Kushinagara* consists of three Chinese characters. The Indian village is here represented as a Chinese castle or lordly mansion.

<sup>2</sup> For details see the communication of the Rev. Seelakkhandha, a Buddhist High Priest of Ceylon, in *The Open Court*, Vol. XI., No. 2, pp. 123-125.



## THE ORIGINS OF MITHRAISM.<sup>1</sup>

BY PROFESSOR FRANZ CUMONT.

IN that unknown epoch when the ancestors of the Persians were still united with those of the Hindus, they were already worshippers of Mithra. The hymns of the Vedas celebrated his name as did those of the Avesta, and despite the differences obtaining between the two theological systems of which these books were the expression, the Vedic Mitra and the Iranian Mithra have preserved so many traits of resemblance that it is impossible to entertain any doubt concerning their common origin. Both religions saw in him a god of light, invoked together with Heaven, bearing in the one case the name of Varuna and in the other that of Ahura; in ethics he was recognised as the protector of truth, the antagonist of falsehood and error. But the sacred poetry of India has preserved of him an obscured memory only. A single fragment, and even that partially effaced, is all that has been specially dedicated to him. He appears mainly in incidental allusions,—the silent witnesses of his ancient grandeur. Still, though his physiognomy is not so distinctly limned in the Sanskrit literature as it is in the writings of the Zends, the faintness of its outlines is not sufficient to disguise the primitive identity of his character.

According to a recent theory, this god, with whom the peoples of Europe were unacquainted, was not a member of the ancient Aryan pantheon. Mitra-Varuna, and the five other Adityas celebrated by the Vedas, likewise Mithra-Ahura and the Amshaspands, who according to the Avestan conception surrounding the Creator, are on this theory nothing but the sun, the moon, and the planets, the worship of which was adopted by the Indo-Iranians “from a neighboring people, their superiors in the knowledge of the starry

<sup>1</sup> Extracted by the author from his *Textes et Monuments figurés relatifs aux mystères de Mithra* (Brussels: H. Lamertin). Translated by T. J. McCormack.

firmament," who could be none other than the Accadian or Semitic inhabitants of Babylonia. But this hypothetical adoption, if it really took place, must have occurred in a prehistoric epoch, and it will be sufficient for us to state, without attempting to dissipate the obscurity of these primitive times, the simple fact that the tribes of Iran have never ceased to worship Mitra from their first assumption of worldly power till the day of their conversion to Islam.

In the Avesta, Mithra is the genius of the celestial light. He appears before sun-rise on the rocky summits of the mountains; during the day he traverses the wide firmament in his chariot drawn by four white horses, and when night falls he still illuminates with flickering glow the surface of the earth, "ever waking, ever watchful." He is neither sun, nor moon, nor stars, but watches with "his hundred ears and his hundred eyes" the world. Mithra hears all, sees all, knows all: none can deceive him. By a natural transition he has thus become for ethics the god of truth and integrity, the one that was invoked in the solemn vows, that pledged the fulfilment of contracts, that punished perjurers.

The light that dissipates darkness, restores happiness and life on earth; the heat that accompanies it fecundates nature. Mithra is "the lord of the wide pastures," the one that renders them fertile. "He giveth increase, he giveth abundance, he giveth cattle, he giveth progeny and life." He scatters the waters of the heavens and causes the plants to come forth from the ground; on them that honor him, he bestows health of body, abundance of riches, and talented posterity. For he is the dispenser not only of material blessings but of spiritual advantages as well. His is the beneficent genius that accords peace of conscience, wisdom, and honor along with prosperity, and causes harmony to reign among all his votaries. The devas, who inhabit the places of darkness, disseminate on earth along with barrenness and suffering all manner of vice and impurity. Mithra, "wakeful and sleepless, protects the creation of Mazda" against their machinations. He combats unceasingly the spirits of evil; and the iniquitous that serve them feel also the terrible visitations of his wrath. From his celestial eyrie he spies out his enemies; armed in fullest panoply he swoops down upon them, scatters and slaughters them. He desolates and lays waste the homes of the wicked, he annihilates the tribes and the nations that are hostile to him. On the other hand he is the puissant ally of the faithful in their warlike expeditions. The blows of their enemies "miss their mark, for Mithra, sore incensed, hath received

them"; and he assures victory unto them that "have had fit instruction in the Good, that honor him and offer him the sacrificial libations."

This character of god of hosts, which is the predominating trait in Mithra from the days of the Achæmenides, undoubtedly became accentuated in the period of confusion during which the Iranian tribes were still at war with one another; but it is after all only the development of the ancient conception of struggle between the day and the night. In general, the picture that the Avesta offers us of the old Aryan deity, is, as we have already said, similar to that which the Vedas have drawn in less marked outlines, and it hence follows that Mazdaism left unaltered the main foundation of its primitive nature.

Still, though the Avestan hymns furnish the distinctest glimpses of the true physiognomy of the ancient God of light, the Zoroastrian system, in adopting his worship, has singularly lessened his importance. As the price of his admission to the Avestan Heaven, he was compelled to submit to its laws. Theology had placed Ahura-Mazda on the pinnacle of the celestial hierarchy, and thenceforward it could recognise none as his peer. Mithra was not even made one of the six Amshaspands that aided the supreme deity in governing the universe. He was relegated, with the majority of the ancient divinities of nature, to the host of lesser genii or *Yazatas* created by Mazda. He was associated with some of the deified abstractions which the Persians had learned to worship. As protector of warriors, he received for his companion, Verethraghna, or Victory; as the defender of the truth, he was associated with the pious Sraosha, or Obedience to divine law, with Rashnu, Justice, with Arshtât, Rectitude. As the tutelar genius of prosperity, he is invoked with Ashi-Vaňuhi, Riches, and with Pâreñdî, Abundance. In company with Sraosha and Rashnu, he protects the soul of the Just against the demons that struggle to drag it to Hell, and under their guardianship it soars aloft to Paradise. This Iranian belief gave birth to the doctrine of redemption by Mithra, which we find developed in the Occident.

At the same time, his cult was subjected to a rigorous ceremonial, conforming to the Mazdean liturgy. Sacrificial offerings were made to him of "small cattle and large, and of flying birds." These immolations were preceded or accompanied with moderate libations of the juice of Haoma, and with the recitation of ritual prayers,—the bundle of sacred twigs (*baresman*) always in the hand. But before daring to approach the altar, the votary was obliged to

purify himself by repeated ablutions and flagellations. These rigorous prescriptions recall the rite of baptism and the corporeal tests imposed on the Roman mystics before initiation.

Mithra, thus, was adopted in the theological system of Zoroastrianism; a convenient place was assigned to him in the divine hierarchy; he was associated with companions of unimpeachable orthodoxy; homage was rendered to him on the same footing with the other genii. But his puissant personality had not bent lightly to the rigorous restrictions that had been imposed upon him, and there are to be found in the sacred text vestiges of a more ancient conception, according to which he occupied in the Iranian pantheon a much more elevated position. Several times he is invoked in company with Ahura: the two gods form a pair, for the light of Heaven and Heaven itself are in their nature inseparable. Furthermore, if it is said that Ahura created Mithra as he did all things, it is likewise said that he made him just as great and worthy as himself. Mithra is indeed a *yazata*, but he is also the most potent and most glorious of the *yazatas*. "Ahura-Mazda established him as the protector of the entire movable world, to watch over it." It is through the agency of this ever-victorious warrior that the Supreme Being destroys the demons and causes even the Spirit of Evil, Ahriman himself, to tremble.

Compare these texts with the celebrated passage in which Plutarch expounds the dualistic doctrine of the Persians: Ormuzd dwells in the domain of eternal light "as far above the sun as the sun is distant from the earth," Ahriman reigns in the realm of darkness, and Mithra occupies an intermediary place between them. The beginning of the Bundahish expounds a quite similar theory, save that in place of Mithra it is the air (*Vayu*) that is placed between Ormuzd and Ahriman. The contradiction is only one of terms, for according to Iranian ideas the air is indissolubly conjoined with the light, which it is thought to support. In fine, a supreme god, enthroned in the empyrean above the stars, where a perpetual serenity exists; below him an active deity, his emissary and chief of the celestial armies in their constant combat with the Spirit of Darkness, who from the bowels of Hell sends forth his devas to the surface of the earth,—this is the religious conception, far simpler than that of Zoroastrianism, which appears to have been generally accepted among the subjects of the Achæmenides.

The conspicuous rôle that the religion of the ancient Persians accorded to Mithra is attested by a multitude of proofs. He alone,



with the goddess Anâhita, is invoked in the inscriptions of Artaxerxes alongside of Ahura-Mazda. The "great kings" were certainly very closely attached to him, and looked upon him as their special protector. He it is whom they call to bear witness to the truth of their words, and whom they invoke on the eve of battle. They unquestionably regarded him as the god that brought victory to monarchs; he it was, they thought, that caused that mysterious light to descend upon them which, according to the Mazdean belief, is a guaranty of perpetual success to princes, whose authority it consecrates.

The nobility followed the example of the sovereign. The great number of theophorous, or God-bearing, names, compounded with that of Mithra, which were borne by their members from remotest antiquity, is proof of the fact that the reverence for this god was general among them.

Mithra occupied a large place in the official cult. In the calendar the seventh month was dedicated to him and also doubtless the sixteenth day of each month. At the time of his festival, the king, if we may believe Ctesias, was permitted to indulge in copious libations in his honor and to execute the sacred dances. Certainly this festival was the occasion of solemn sacrifices and stately ceremonies. The *Mithrakana* were famed throughout all Hither Asia, and in their form *Mihragân* were destined to be celebrated, in modern times, by Mussulman Persia at the commencement of winter. The fame of Mithra extended to the borders of the Ægean Sea; he is the only Iranian god whose name was popular in ancient Greece, and this fact alone proves how deeply he was venerated by the nations of the great neighboring empire.

The religion observed by the monarch and by the entire aristocracy that aided him in governing his vast territories could not possibly remain confined to a few provinces of his empire. We know that Artaxerxes Ochus had caused statues of the goddess Anâhita to be erected in his different capitals, at Babylon, Damas, and Sardis, as well as at Susa, Ecbatana, and Persepolis. Babylon, in particular, being the winter residence of the sovereigns, was the seat of a numerous body of official clergy, called *Magi*, who sat in authority over the indigenous priests. The prerogatives that the imperial protocol guaranteed to this official clergy could not render them exempt from the influence of the powerful sacerdotal caste that flourished beside them. The erudite and refined theology of the Chaldeans was thus superposed on the primitive Mazdean belief, which was rather a congeries of traditions than a

well-established body of definite beliefs. The legends of the two religions were assimilated, their divinities were identified, and the Semitic worship of the stars (astrolatry), the monstrous fruit of long-continued scientific observations, became amalgamated with the nature-myths of the Iranians. Ahura-Mazda was confounded with Bel, who reigned over the heavens, Anâhita was likened to Ishtar, who presided over the planet Venus, while Mithra became the Sun, Shamash. As Mithra in Persia, so Shamash in Babylon is the god of justice; like him, he also appears in the east, on the summits of mountains, and pursues his daily course across the heavens in a resplendent chariot; like him, finally, he too gives victory to the arms of warriors, and is the protector of kings. The transformation wrought by Semitic theories in the beliefs of the Persians was of so profound a character that, centuries after, in Rome, the original home of Mithra was not infrequently placed on the banks of the Euphrates. According to Ptolemy, this potent solar deity was worshipped in all the countries that stretched from India to Assyria.

But Babylon was a step only in the propagation of Mazdaism. Very early the Magi had crossed Mesopotamia and penetrated to the heart of Asia Minor. Even under the first of the Achæmenides, it appears, they established themselves in multitudes in Armenia, where the indigenous religion gradually succumbed to their cult, and also in Cappadocia, where their altars still burned in great numbers in the days of the great geographer Strabo. They swarmed, at a very remote epoch, into distant Pontus, into Galatia, into Phrygia. In Lydia even, under the reign of the Antonines, their descendants still chanted their barbaric hymns in a sanctuary attributed to Cyrus. These communities, in Cappadocia at least, were destined to survive the triumph of Christianity and to be perpetuated until the fifth century of our era, faithfully transmitting from generation to generation their manners, usages, and modes of worship.

At first blush the fall of the empire of Darius would appear to have been necessarily fatal to these religious colonies, so widely scattered and henceforward to be severed from the country of their birth. But in point of fact it was precisely the contrary that happened, and the Magi found in the Diadochi, the successors of Alexander the Great, no less efficient protection than that which they enjoyed under the Great King and his satraps. After the dismemberment of the empire of Alexander, there were established in Pontus, Cappadocia, Armenia, and Commagene, dynasties which

the complaisant genealogists of the day feigned to trace back to the Achæmenian kings. Whether these royal houses were of Iranian descent or not, their supposititious descent nevertheless imposed upon them the obligation of worshipping the gods of their fictitious ancestors. In opposition to the Greek kings of Pergamus and Antioch, they represented the ancient traditions in religion and politics. These princes and the magnates of their *entourage* took a sort of aristocratic pride in slavishly imitating the ancient masters of Asia. While not evincing outspoken hostility to other religions practised in their domains, they yet reserved special favors for the temples of the Mazdean divinities. Oromazes (Ahura-Mazda), Omanos (Vohumano), Artagnes (Verethraghna), Anaïtis (Anâhita), and still others received their homage. But Mithra, above all, was the object of their predilection. The monarchs of these nations cherished for him a devotion that was in some measure personal, as the frequency of the name Mithradates in all their families attests. Evidently Mithra had remained for them, as he had been for the Artaxerxes and the Dariuses, the god that gave monarchs victory, —the manifestation and enduring guaranty of their legitimate rights.

This reverence for Persian customs, inherited from legendary ancestors, this idea that piety is the bulwark of the throne and the sole condition of success, is explicitly affirmed in the pompous inscription engraved on the colossal tomb that Antiochus I, Epiphanes, of Commagene (69–34 B. C.), erected on a spur of the mountain-range Taurus, commanding a distant view of the valley of the Euphrates. But, being a descendant by his mother of the Seleucidæ of Syria, and supposedly by his father of Darius, son of Hystaspes, the king of Commagene merged the memories of his double origin, and blended together the gods and the rites of the Persians and the Greeks, just as in his own dynasty the name of Antiochus alternated with that of Mithradates.

Similarly in the neighboring countries, the Iranian princes and priests gradually succumbed to the growing power of the Grecian civilisation. Under the Achæmenides, all the different nations lying between the Pontus Euxinus and Mount Taurus were suffered by the tolerance of the central authority to practice their local cults, customs, and languages. But in the great confusion caused by the collapse of the Persian empire, all political and religious barriers were demolished. Heterogeneous races had suddenly come in contact with one another, and as a result Hither Asia passed through a phase of syncretism analogous to that which is

more distinctly observable under the Roman empire. The contact of all the theologies of the Orient and all the philosophies of Greece produced the most startling combinations, and the competition between the different creeds became exceedingly brisk. Many of the Magi, from Armenia to Phrygia and Lydia, then doubtless departed from their traditional reserve to devote themselves to active propaganda, and like the Jews of the same epoch they succeeded in gathering around them numerous proselytes. Later, when persecuted by the Christian emperors, they were obliged to revert to their quondam exclusiveness, and to relapse into a rigorism that kept growing more and more inaccessible.

The definitive form that Mithraism assumed will receive brief consideration in our next article.



## OPEN INSPIRATION VERSUS A CLOSED CANON AND INFALLIBLE BIBLE.

BY PROF. CHARLES W. PEARSON.

JESUS told the Scribes and Pharisees that they had made "the word of God of none effect through their tradition." Very many of our religious teachers are to-day doing the same thing. Modern preaching lacks truth and power because so many churches cling to an utterly untenable tradition that the Bible is an infallible book. This dogma is their besetting sin. It is the golden calf of their idolatrous worship. It is the palpable lie that gives the ring of insincerity to all their moral exhortations. If theologians wish to regain their lost intellectual leadership or even to possess an influence on the thoughtful part of the community, co-ordinate with that of poets, philosophers, and men of science, they must throw aside the dogma of an infallible Bible as completely and frankly as Protestants have thrown aside the dogma of an infallible pope.

The Bible is the most precious of all books. Its teaching that man is a child of God and heir of heaven ennobles human life, and is the great basis of virtue, happiness, and high achievement. All other charters and constitutions are small in value beside the documents and titles that the prophets and apostles and Jesus Christ have left us. The Bible is a noble collection of law, history, biography, precept, and poetry. Of all writers, the psalmists and prophets, evangelists and apostles best deserve Wordsworth's eulogy :

" Blessings be with them and eternal praise,  
Who gave us nobler loves and nobler cares,  
The poets who on earth have made us heirs  
Of truth and pure delight by heavenly lays."

But the great spiritual treasure of the Bible is in an earthen vessel, and the water of life has been colored by the medium which has preserved it. The credulous and the ignorant disciple, the allegorist and the poet, the priest and the scribe, in their efforts to expound and popularise religious truth, have all more or less clogged and corrupted the spiritual message of the prophets, and our teachers must frankly recognise this fact. Let us look at a few examples of tares among the Bible wheat.

There is a story in the book of Daniel that Shadrach, Meshach, and Abednego for refusing to bow down to the image of a Babylonian king were cast into a burning fiery furnace, the flames of which slew those that threw them into it, and yet the fire had no power upon the three opponents of idolatry. "Not a hair of their heads was singed, neither were their coats changed, nor the smell of fire had passed on them." (Dan. iii. 27.) He must be a very bold or a very ignorant man who

will assert that he believes that this account is literally true. It is certainly a thousand times more probable that it is a legend or allegory.

We read in the book of Kings that when Elijah fled from Ahab and dwelt in the wilderness "the ravens brought him bread and flesh in the morning and bread and flesh in the evening." (1 Kings xvii. 6.) We read in that quaint mediæval book, *The Voyages and Travels of Sir John Mandeville*, that the monks of the church of St. Catharine at Mount Sinai have plenty of olive oil for their lamps "by God's miracle; for the ravens, crows, and choughs and other fowls of that country, assemble there once every year, and fly thither as in pilgrimage; and each brings a branch of bays or olive in its beak, instead of offering and leaves it there; of which the monks make great plenty of oil." The story of Elijah's ravens and Mandeville's story of the ravens of St. Catharine's monastery are akin. They are mere poetic fancies, one as untrue and incredible as the other.

We read that Elijah smote the waters with his mantle and "they divided hither and thither," so that he and his companions "went over on dry ground." (2 Kings ii. 8.) Elijah is said to have miraculously multiplied meal and oil, and even to have raised the dead. (1 Kings xvii. 8-23)

With his successor Elisha the myth-making fancy has been even more active. He, too, was said to have had power over the elements. He divided the waters with his mantle and went through Jordan dry-shod (2 Kings ii. 14), he made iron to swim (2 Kings vi. 6), he multiplied a widow's single pot of oil until it filled many vessels (2 Kings iv. 1-7). He, too, raised the dead. (2 Kings iv. 18-37.) Some of these stories are crude and childish, some are pathetic and sublime, but they are all alike legendary and not historic.

It is impossible to draw any dividing line between these alleged miracles in the Old Testament and similar accounts in the Gospels and Acts of the Apostles. When a gate opens "of its own accord" to let Peter through (Acts xii. 10), we think of the story of Elisha and the axe that he made to swim. When Jesus is represented as multiplying loaves and fishes to feed a great multitude, we think of the widow's barrel of meal multiplied by Elijah and the cruse of oil increased by Elisha. When Jesus is represented as walking on the lake of Gennesaret, we think of Moses dividing the Red Sea and of Elijah and Elisha cleaving the waters of the Jordan. The story of the raising of the son of the widow of Nain by Jesus recalls the story of the raising of the son of the Shunammite woman by Elisha. The legendary element is as obvious and as indisputable in the New Testament as in the Old.

It is admitted by all commentators that the differences in substance and style in the books of the Bible correspond to the differences in the temperaments and opinions of the writers of the respective books. John's Gospel differs from Mark's because the intellectual and spiritual endowments of those who wrote them were different. The writings of Isaiah differ from those of Jeremiah and Ezekiel because the men themselves differed, and so on through the whole list of books and authors. Carrying the reasoning a step further, it means that every sentence in every book in the whole Bible is the thought of some man or woman, inspired by God, the ultimate source of all power and wisdom.

The only question is, How did God communicate the contents of the Book to man? Nobody maintains that he handed a parchment scroll down from heaven. The ten commandments were indeed said to have been written by the finger of God on tables of stone. If this language is not figurative, it is legendary and incredible, and no similar claim is made for any other part of the Bible. How, then,

were the Psalms, the Gospels, and the Epistles written? Did God write any one of them on any material substance so that the physical eye of the human author saw the writing and transcribed it? Did he speak the words aloud so that they came to the outward ear like a telephone message? Surely, no reverent and intelligent man will accept either of these views. No book, no chapter, no verse, no word in the Bible was ever so communicated. God is a spirit and speaks to man as a spirit and through the spirit. All spiritual truth comes to man through his brain and conscience, and one man receives more and another less, because of the differences in the hearts and minds and wills of men. Some men seek to know and love and obey the will of God, and naturally that will is more clearly and abundantly made known to them than it is to those who do not seek to know it, do not love it, and do not obey it "Ask and ye shall receive; seek and ye shall find," says Jesus. "If any man will do God's will, he shall know of the doctrine whether it be of God." (John vii. 17.)

This is a view of inspiration which agrees with all the facts. It gives a very high degree of authority to many parts of the Bible and a much lower one to other parts, and permits a changed interpretation or the rejection of such parts of the book as from time to time are superseded by God's later revelations to his chosen prophets and to all his people.

The Bible nowhere intimates (not even in Rev. xxii. 18, 19) that the canon of scripture is closed, but in hundreds of passages we are taught that God's revelation of himself to man is universal and continuous. The true light is said to enlighten every man that cometh into the world. (John i. 18.) Jesus said that the Holy Spirit would lead his followers into all truth. The burden of every apostle's exhortation is, "Quench not the spirit, resist not the Holy Ghost."

Every message from heaven comes to us colored and shaped and limited by some man's personality, and must be discarded or altered or supplemented, according to the new knowledge and the new needs of men. *Vox populi, vox dei*. Humanity is the great ecumenical council. The race is greater than its greatest representatives. The religious consciousness of men, perennially quickened by the divine spirit, is forever testing every spiritual dogma and ideal, and is continually elevating the intellectual and moral standard of the race.

Those who perceive that this is true have no difficulty with any passage in the Bible. They may cordially recognise that what is now a scientific error was once a scientific advance, that what is now relatively low morality, even that what would now be an atrocious crime was once done with a sincere belief that it was in accord with God's will.

Such a view relieves the churches of the present day of any responsibility for scientific error and for the odium attaching to the passages enjoining a war of extermination, the slaughter of whole nations, men, women, and children (Deut. xx. 16, 17), the killing of prophets and reformers (Deut. xiii); slavery (Lev. xxv. 44-46); the polygamy of Jacob, David, Solomon and other patriarchs and prophets; the refusal of divorce for drunkenness, cruelty, or desertion (Mat. v. 32); and the passages on the nature and status of women which are so fiercely resented by some of the sex and are a pain and perplexity to thousands of the church's most loving and helpful members. (1 Cor. xi. 3, 9.)

The great spiritual teachings of the Bible rest upon absolute and eternal truth, but its history and science are always imperfect and often erroneous. Only the most ignorant still believe in witchcraft and demoniacal possession. Not "the stars in their courses" only, not merely astronomy, but geology and biology have

shown that the story of creation in Genesis is poetic and not scientific. The Church cannot afford to uphold primitive conceptions which are opposed by every school book on the subjects in question, or barbarous ethics which are condemned by every moralist and legislator.

It will be asked in dismay by conservative people what is left to the Church if it accepts these views. I answer: An infinitely truer, richer, and more spiritual religion. Faith, hope, and charity are left. The moral law is left. The Bible itself is left and all its spiritual teachings are freed from the dead body of tradition and quickened into new life.

The great task of the Church is to continue and expand the work of Jesus, to get rid of the traditions which "make the word of God of none effect," and to develop faith in direct and immediate communion with the Father. In other words, we must discard all error as soon as we discover it to be error, and accept all truth as soon as we become convinced that it is truth.

Spiritual revelation in the past legendary age was bound up with legend; spiritual revelation in the present scientific age must be based upon science. "The truth shall make you free," says Jesus. The love of truth is the great liberating and unifying force in all lines of inquiry and conduct.

Truth is real and objective and is eventually discovered by all honest and competent seekers after it. But those who wilfully refuse or neglect the truth have no basis of agreement whatever, but are at the mercy of their individual prejudices and caprices, and are lost in the endless mazes of error.

Religious teachers cannot safely oppose or ignore the exact sciences. Ignorant men, no matter how pure and honest they may be, cannot to-day direct the world's affairs. Nor can wise men, leaders in science, in commerce and in finance, economists and philanthropists work effectively through merely secular agencies. They must lay hold upon the mighty spiritual aspirations through which man joins his feebleness to the omnipotence of his divine Creator.

The existing Churches by laying aside their legends and superstitions and accepting reverently all truth as it is revealed, must become fit agencies for the best minds to utilise or must yield to new and more progressive organisations. The evasion and suppression of truth, if persisted in, becomes mere priestcraft and imposture, and leads to the decay and death of any Church that permits it.

Miracles of the class before spoken of, once a help, are now a hindrance. Those Churches which continue to teach that such legends, errors, or allegories are literal truth, taint all the rest of their message. People are saying, and they will say more and more, I cannot believe these stories, and I will have nothing to do with any Church that teaches their literal truths or calls the book that contains them infallible. It is the cowardly refusal of the Churches to admit patent facts and to advance with the advance of knowledge, that has brought about their present deplorable condition and the low moral state of the nation that depends so largely upon them for spiritual guidance and strength.

But it will be said that multitudes of simple and ignorant people implicitly believe the Bible legends. Perhaps, many of the ignorant do, but certainly many of the ignorant do not, and surely the opinions of the ignorant are not to prevent the declaration of truth by the better informed. Truth must not be surrendered to bigotry. Paul gave us a rule and an example for such cases when he declared that to obstructive traditionalists he did not "give place by subjection, no, not for an hour." (Gal. ii. 5.)

But it will be further objected that this is the infidel's view of miracles. What



then? Shall the prophets not denounce idolatry because the wits scoff at those who bow down to graven images? Wise men will accept the truth from any source. If Christians were more ready to learn from infidels when the infidels are right, there would soon be much less of infidelity in the world. Infidels would accept our truth if we would accept theirs, but when they see us mistaken and unreasonable in some very plain and simple matters they are less likely to trust our wisdom and sincerity in more important concerns.

It is said by some that the errors in the Bible are so interwoven with the spiritual truths of the Gospel that the existence of errors cannot be admitted without destroying faith in Christ's teaching and character. It is a shameful allegation. It is the saddest and deepest infidelity, for it is equivalent to saying that Christianity itself rests upon ignorance and error. There is a pseudo-Christianity that does so rest, but the Christianity of Christ is a struggle for spiritual and intellectual perfection and every advance in knowledge, in truth, and in righteousness tends to strengthen, establish, and extend the influence of Jesus Christ and of the "Kingdom of God" upon earth. "Be ye perfect" is the law of Christ. His greatest apostle so understood it, and exhorts in the words, "Add to your faith, virtue; and to virtue, knowledge."

We require our heathen converts to renounce their errors and false traditions and to accept new customs. Shall we be less heroic than they? That we Protestants may live up to our professions and our past we must accept new truth and duty at all costs and at all hazards. Great, undoubtedly, will be the labor involved in making so stupendous a change as the advance in scholarship and the new social conditions demand, yet it will not be greater than the work of the reformers of the sixteenth century. So strong and so splendid was the mediæval Church that it seemed impossible to change it, yet the change was made and the great Protestant bodies and the great nations which Protestantism has created are the glorious justification of the faith and courage of those whose keen spiritual vision saw things yet hidden from the worldly wise and selfishly prudent.

It is by perfect obedience to the conceived will of God, by seeking truth and righteousness with the whole heart and mind and soul and strength, that the Church has won all her great victories. Obedience to the voice of God in the soul gave power to the prophets of Israel. Obedience to the Holy Spirit gave their "tongues of fire" to the apostolic Church. Faith in the soul of man, and in the lawfulness and trustworthiness of private judgment as against the claims of authority and tradition enabled the Lutheran reformers to overthrow the papacy. Personal faith in God's guidance led the Pilgrim Fathers across the sea and established a free Church in a free State. Faith in the "inner light" and obedience to the direction of the Holy Spirit enabled the Friends to give their powerful testimony against religious persecution, against slavery, and against war. Faith in the doctrine of the witness of the Spirit, personal consciousness of pardon and salvation, gave joy and power to the early Methodists.

Quench not the Spirit, resist not the Holy Ghost, is the burden of all Scripture and all history. Obedience to truth and duty as revealed by God to every man's conscience is the eternal principle of spiritual life, surrender of personal conviction through fear of man or love of the world is the eternal principle of death.

It is the spirit of truth, the purpose to discover and apply the whole truth on every subject that has given science in these later years its amazing progress, a spirit that makes every scientific man a co-worker with the omnipotent God and

every great scientific association a true ecumenical council, declaring unto men the will of the Most High.

It was the spirit of truth in them that made Milton, Carlyle, Ruskin, and Emerson (all of whom were intended for the ministry of the Church, but all of whom on closer view rebelled against her errors, her narrowness, timidity, and sloth), to become, instead of priests of little parishes, prophets of great nations.

From Abraham, who left his country and his kindred; from Moses, who refused to be called the son of Pharaoh's daughter; from Paul, who counted not himself to have apprehended but who pressed onward; from every saint and hero ancient and modern, we learn that the greatness of all the great comes from using all the light and exerting all the power at their command.

My plea is that the official leaders of the Churches, those who have the necessary scholarship and the administrative responsibilities should unite to change the prevailing policy of silence, inactivity, and obstruction in regard to the results of modern scientific and biblical scholarship into one of sympathy and encouragement for absolute freedom of inquiry and exposition. Present preaching is evasive, present Sunday-school teaching is inadequate and almost farcical. Thorough research and full frank exposition of results would amazingly quicken the intellectual and spiritual life of the Church. Cannot the policy of inertia and suppression be changed? Cannot all the sciences be made tributary to religions? Cannot Christianity be based upon progressive truth instead of upon mouldering tradition?

In what respect, I ask, is it more moral in our day for the Churches to teach miracles instead of law than it would be for colleges to teach astrology instead of astronomy or alchemy instead of chemistry? There is the same obligation on every teacher to teach truth and not error, to increase knowledge and not to obstruct it; and in the case of the clergyman there is the voluntary additional obligation of a vow to follow the example of the most daring and self-sacrificing of all spiritual leaders who has expressly commanded all who want to be his disciples to be led by the Holy Spirit into new truth and to let their light shine, who has expressly condemned the man who buried his talent, and has told his followers not to fear the opposition or persecution of men but to fear God only.

It ought to be evident to the authorities in the Churches that while Christ is ever growing in power and is, indeed, drawing all men unto him, the Churches are more and more looked upon as incomplete and unsatisfactory agencies for carrying on his work. If the leading Protestant Churches are not to sink into a position like that of the Catholic Church, one in which reason is wholly subject to authority and is grossly outraged and scorned; if the Protestant Churches are not going henceforth to make their appeal only to the ignorant, the weak, and the credulous; if instead of being a body of investigators and expositors, a brotherhood of seers and prophets, preachers are not to degenerate into a mere priesthood and Church services into sacramentarianism and ritual, it is certainly high time for the leaders in the Churches to denounce known errors and to formulate a programme for intellectual and spiritual advance.

It does not now require the exceptional courage and foresight of a Hume or a Strauss to recognise the mythical character of the biblical miracles. We live in the age of Darwin and Huxley, of the *Encyclopædia Biblica* and of the science of criticism, and for the Churches to ignore the conclusions of the whole scientific world and of their own best scholars is at once fatuous and culpable.

To conclude, we hear much about efforts to purify politics, to control trusts, and prevent the concentration of wealth in the hands of the few. But corruption

and greed cannot be cured by legislation. They are diseases of the soul and must be cured by agencies that appeal directly to the soul. The true word of God, if faithfully preached, will reach the hearts of men now as it did when spoken by the mouth of John the Baptist, of Jesus, of Paul, of Knox, and of Wesley. But merely perfunctory professional appeals, appeals which are clogged by irrational dogmas and by superstitious rites are easily and contemptuously thrust aside by clear-headed, energetic men of affairs. If the Church of to-day is to control the business men of to-day it must meet them fairly upon the plane of their intelligence. It must be as accurate, as energetic, as straightforward as they. It must preach living truth to men who deal with living values and forces. It must avail itself of the life-saving energy of the divine spirit as that spirit is now working among men.

The Protestant fathers must be judged by their light, we shall be judged by ours. Emerging from mediæval ignorance and needing a weapon with which to defend themselves against the usurped authority of popes, who claimed infallibility, the theologians of the Reformation might once in good faith preach an "infallible Bible," and "the times of this ignorance God winked at," but surely now he commands his prophets and apostles to rise to the spiritual plane of Christ's teaching and to follow him in denouncing the myths and legends, the traditions and superstitions, the worldliness and sin that make the living word of God of none effect. When this is done there will be a basis for a revival of spiritual religion, but as long as our creeds and preaching rest upon what is known to be a false assumption, all exhortations by the Churches to religion are inconsistent and hypocritical, and all accessions of members to them add little to their strength.

*Charles William Pearson*

*Evansston, Illinois.*

*January 18, 1902.*

## MISCELLANEOUS.

### TAXATION OF CAPITAL DISCOURAGES THRIFT.

Henry George in his *Progress and Poverty* points out the importance of the mode of taxation and proves conclusively that whenever commodities, or certain kinds of trade, or luxuries, etc., are taxed, there will be a diminution of the object of taxation far beyond the returns of the tax.

An income tax is odious on account of the prying system which it involves, and the greatest statesmen deemed it best to abolish it as soon as practicable. But a property tax is worse because it taxes all possessions according to value, whether or not they bring returns,—libraries, paintings, pianos, sewing machines, factories. For consistency's sake titles and degrees ought to be included. A doctor's degree costs a physician years of labor and expense; it is worth more than the best piano if the mere expense of its acquisition is considered, and may even be considered to bring returns. It is an investment forming part of the practitioner's capital stock.

Some time ago there was a window tax introduced in some Dutch cities which resulted in the reduction of windows and induced people to build unhealthy houses, badly ventilated and poorly lighted by the sun.

Considering the fact that all taxes work as a bane, everything is taxed that is apt to become a public nuisance; thus we tax dogs, saloons, cigars, and tobacco in any form. Taxes do not cut down the goods taxed to the amount of the return of the tax, but about five times, or ten, or even more in proportion. If dogs be worth on an average five dollars each, and a tax of one dollar per dog be imposed, which in a certain township would mean a total tax of, say, five thousand dollars, we may be sure that at least five thousand more dogs would, but for the tax, be living in that district. Taxation is the most effective method of restriction. It has not, upon the public economy of our social organism, the beneficial effect which is produced by the pruning of grape-vine, but is like cutting off the roots. Shall we, in the face of this truth, continue our vicious system of taxing property, as if the possession of property were a nuisance that must be restricted and hindered?

A tax on wealth will discourage the production of wealth; it is a punishment of thrift and will drive capital out of the country. That the rich man should pay higher taxes than the poor man is but just, but to put the tax upon property, not upon income, and to boot make it so outrageously high as to become absolutely ruinous unless it be considerably mitigated by a general connivance, is a very unwise affair which ought to be abolished. The tax hits capital, not one or two capitalists, and it serves more to prevent the poor from acquiring capital than to reduce the wealth of the wealthy.

The principle of taxing property is supported by a sentiment which is deeply in-

grained in human nature, being based upon the hoary and time-honored notion that riches can be acquired only through extortion, that therefore the possession of wealth indicates wickedness and that its owner ought to be punished. Taxation of property practically discourages thrift and puts a premium on poverty. Would it not be better to encourage the accumulation of wealth and frame the laws in such a way as to induce the wage-earner to become a capitalist and thus develop into a responsible share-holder of our general prosperity?

But how to prescribe a tax that would hurt no interests whatever, that is the question? Who can solve the problem?

What of the single tax?

No doubt, the single tax possesses many alluring features, and in the brilliant exposition of Henry George's *Progress and Poverty* it would seem preferable to any other system of taxation, but it would fall hard on the farmer and expropriate an element of our social conditions, the landowner, important on account of its conservative tendencies, the beneficent influence of which should not be underrated. Taxes are always a burden, and though the single tax cannot tax the land out of existence, it abolishes, if consistently and rigorously carried out, the homestead, changing the farmer into a tenant. For all that, Henry George's arguments remain worthy of deeper study, and we might after all accept much of them as true. His system may prove salutary in a modified form.

The policy of our legislators ought to be to encourage, not to reduce the production of capital. The law presses most severely, not upon the big capitalist, but upon the small thrifty man who attempts to save and is punished for doing so by taxation. He has no means of escape and is at the mercy of the assessor. It is in the prevention of the growth of small capitalists where the law works more mischief than in the reduction of the wealth of the wealthy whose power of resistance has grown strong enough to survive its injurious effects.

Is perhaps the endeavor to find the right method of taxation a problem that is comparable to the squaring of the circle? Who can tell?

The present number contains an important contribution to the problem of taxation by a man who is competent to discuss it, Judge Arba N. Waterman, and we have complemented his article by the publication of extracts of a symposium on the subject which took place some time ago in the Sunset Club of Chicago.

P. C.

## REPRESENTATION WITHOUT TAXATION.

Revolutions are the expression of a protest against existing conditions, and it is a fact that almost all revolutions have taken their origin from a dissatisfaction with unjust modes of taxation or overtaxation. The inhabitants of the thirteen colonies broke away from England because they refused to pay the tea-tax and insisted upon the principle, "No taxation without representation." In our days we are confronted with a problem which is the reverse: in the administration of our cities we have representation without taxation. In other words, the irresponsible voter who pays no taxes at all possesses a paramount influence upon the disbursement of municipal funds, the result of which is the sad spectacle of boodling and squandering public money that is attempted and frequently accomplished in our big cities.

What is the remedy?

P. C.



## A SYMPOSIUM ON TAXATION.

Some time ago the Tax Problem was made the subject of a discussion in the Sunset Club of Chicago and the question was raised: "Is the New Revenue Law a Success?"

Judge Thos. A. Moran granted that the new revenue law was a great improvement upon the old system, but he claimed that the principle back of it was vicious. The honesty and ability of the assessors was not only doubted, but they were praised for their efforts; and yet the system of taxation which obtains here was severely criticised and unanimously condemned. We here reproduce extracts from three speeches.

## THE ASSESSORS' BURDEN.

BY ROY O. WEST,<sup>1</sup>

Chairman of the Board of Review.

The Board of Review heard about forty thousand people during its sittings, during July, August and September. It called in on its own motion about twenty-five thousand people, individuals, firms and corporations, about eight thousand of whose taxes it raised. I refer now to personal property. The Board of Review also heard complaints on real estate about sixteen hundred in number, in some of which complaints there were as many as one or two hundred pieces of property. The list presented by Mr. Potter Palmer's agents must have contained at least two hundred separate pieces of real estate in this county; others were almost as large. In this great rush, during the hot season, with a hostile public—and you cannot blame the public if they are hostile under the circumstances—with people uncertain, it was a tremendous task that confronted us. In that work we admit that we made mistakes. However, many mistakes which are claimed, are not mistakes; and men of great wealth and concerns of great wealth in this town will, this year, for the first time, much against their pleasure in some instances, pay something near a fair proportionate share of the burdens of taxation, and it will be found that in most of the cases the men who are filing their bills in court, and trying to restrain the collection of personal property taxes, have no just cause for complaint, and many of them are assessed too low. Yet some people wonder where the Board of Review got their information. And I will say right here, that while the Board of Review may have made some mistakes, and did, it did not make a single appraisal except on positive information. The Board of Review got that information with the understanding that its source would not be revealed and some of these gentlemen who have filed their bills are smarting more to find out where that information came from, rather than on account of the amount of the assessment levied against them.

[Very instructive and interesting are the special cases which Mr. West mentioned in the course of the discussion. He said:]

Dr. Von Holst was reduced on the motion of the Board of Review. He made a statement which was evidently a full, fair statement of his belongings, overly fair; he put in his property as compared with the property of his neighbors, and the property of the other people of this town, at a very exaggerated price, on the

<sup>1</sup> I omit the remarks which explain the new revenue law as a mere enforcement of the old law. For the debate they are most pertinent, but in a general consideration of the principles of taxation they have no special interest.

presumption that the other people were going to make equally full and fair returns. He came to the Board of Review and he complained that he thought other people were going to make full returns, and he thought that the machinery would be such that the Board of Review would get all the property that ought to be assessed.

As has been said by Judge Moran, we cannot get all the personal property that ought to be assessed; we do not pretend to. We expect to get more of it during the coming year, but Professor Von Holst, if he had been obliged to pay on all he put in, would have been one of the heaviest personal property taxpayers in the town of Hyde Park, a very rich town, and it was so manifestly unfair and inequitable that the board of its own motion reduced that assessment, and the board is willing now, publicly, on the platform, or anywhere else, to admit these facts and leave it to the people to say whether or not in the administration of their office they are to hew strictly to the line and make a technical, narrow construction of the law, which will work hardships, or whether they are to make an equitable and fair assessment, distributing the burdens as equitably and fairly as they can.

I remember the case of a Rabbi in a Jewish church who put in \$9,000 in mortgages; he was about eighty years old, and he had a wife of about equal age. These mortgages were producing, I believe, five per cent per annum, making him an income of about \$450 a year. He put it in. Later he came to me and said, "I have put in \$9,000, and the tax on that at 5 per cent will be just exactly one-fifth of my income. I am eighty years of age; I cannot pay that tax." I said, "What do you think you ought to pay?" He said, "I can pay on one thousand dollars." I said, "I will make a motion before the Board of Review to lower your assessment to one thousand dollars." We did, and a little later the same man came to me and said, "I don't see how I can afford to pay the tax on a thousand dollars. Here are my expenses. I have had a misfortune in the family, and I am called on for some additional expenditures. I don't see how I can pay anything." I said, "I will make a motion that you be exempted from taxation," and he is exempted from taxation. I would make that sort of a statement on the public platform.

I think of a widow who has a number of little children who have no property whatever, who was left an insurance of about three thousand dollars, and she listed every dollar of it. She lived in the town of West Chicago, and her taxes would have been about forty dollars on that. She came to the Board of Review, appeared before me and said that she could not afford to pay that amount of tax; she had a very large family of young children, I have forgotten the number. I said, "What do you think you can pay?" She said, "I could pay on \$500." I said, "I will make a motion to make your assessment that amount," and we did make it that amount.

Now, there are a few such cases. We handled over forty thousand of these cases; and I will say that every reduction that was made, where the amounts were large, was justified by the facts and the law, and in the office of the Board of Review now are the records which will show the cause for every one of them.

#### CONCENTRATE THE POWER OF TAXATION.

BY JUDGE ARBA N. WATERMAN.

Taxes are not levied as a matter of justice, but of necessity. In taxation, justice consists in an equal enforcement of the law, allowing neither property nor business within its scope to escape or avoid in whole or in part; the injustice is in sudden impositions, which have a tendency to depreciate the value of either business or property, and in the failure to fully collect the impost.

All taxation is a burden, and should be shaped so as to cause as little annoyance and friction as possible.

The load must be borne, but there is no reason why the government should require that it be carried at arm's length.

All experience shows that custom imposts, manufacturing and transportation dues, license fees and stamp requirements, are much more easily collected, with less expense and with far greater equality and fairness, than are direct taxes upon any kind of personal property.

The city of Chicago realises each year over three millions of dollars from saloon licenses, while upon all the furniture, fixtures, wines, liquors, and capital used in the business it does not collect a hundred thousand.

There is but one objection to this tax. It is imposed in such a way that the burden upon the saloon keeper is not increased by an unwise or dishonest disbursement of the public moneys, nor is his tax lessened by a prudent, upright and economical administration of municipal affairs.

The better method would be, the law providing that the total of direct taxes should not exceed one and one-quarter per cent upon the assessed value of property, the expectation being that the tax would range between three-quarters and one and one-quarter per cent, that saloons should be each assessed at the sum of fifty thousand dollars, the payment of the tax thereon being secured. The saloon keeper would thus have a strong interest in an honest and prudent administration, and we should to this extent call to the aid of economical government a force which is now quite indifferent.

The carrying into effect of any rational scheme for taxation involves an abolition of most of our taxing agencies.

At present taxes are enforced by the State Legislature; its power to tax is unlimited. We are also taxed by the Board of County Commissioners, by the Drainage Board, by the boards of the respective towns in which we live, by the respective Park Boards, by the Common Council. In addition to this there is a school tax over which the people have no control, also a public library tax beyond the control of the people, and taxes to pay interest upon public indebtedness.

Upon real estate there is also taxation to an indefinite amount in the guise of special assessment for supposed benefits, but which quite often have no relation to benefits, while sometimes the so-called improvement, for the costs of which an assessment is collected, proves to be a damage to much of the property assessed.

With our numerous bodies having power to levy taxes and our greater number of boards authorised to spend public money, each clamoring for more, it is impossible that there be a wise and economical use of the proceeds of taxation.

There is no one responsible for the total burden upon the tax payer. Each board strives to get all the money it can, to have used in its favor the uttermost limit of taxation.

All boards having charge of public matters see a necessity for the expenditure of a greater amount than is given to them.

They are neither corrupt nor silly in so doing; they are like the head of a family living upon an income of one thousand dollars per annum; he sees clearly how he could use two thousand with profit to himself and children; if he do not do this, it is because the circumstances seem to him not to permit.

From the point of view of a board, the public always has the means and if it were wise would give its substance to be expended for religious, educational, library, health, sanitary, park, constructive or police purposes. No board of expenditure is

satisfied with the means at its disposal. Each honestly feels, and there is no doubt, it could well expend a much larger sum. If there were devoted to the use of these boards, the entire net income of all real and personal property, they would yet see ample opportunity for the wise expenditure of a larger amount.

Each enthusiast in a public work, and each board of control of a public business, strives to place the amount which it may expend beyond the public control, to have a tax fixed and levied for all times, so that the people may have nothing to say about it.

The strife for liberty has turned more upon the attempt to maintain taxes long before established than any other one thing. The revolution in England, as that in France, was brought about by the determination of the people to uproot a system of taxation established in years before.

To the people, through their representatives, there should annually, or semi-annually, be an application for all moneys any public officer desires to expend and for all taxation he asks to have levied.

The endowment of any official or board with the proceeds of a perpetual tax is to place him or it beyond the control of the people.

The power of the many municipalities, now existing, to tax, should (so far as Cook County is concerned) be concentrated in one body. It would then be responsible for the total tax and the total expenditure, and it could properly apportion the public moneys to the different interests.

#### TAXATION OF REAL ESTATE.

BY JUDGE THOMAS A. MORAN.

We must have revenue. The government that we have ordained must receive support. The very institutions that are carried as a public burden must have some revenue to support them. That revenue should be obtained upon a system that would require from the person who pays the taxes to pay in just proportion to the benefits that he receives from the government, or from the institutions that the government supports. Now it seems to me that that is a fair proposition. It would not be fair to say that you are to tax a man according to his ability to pay. That is no fair measure of taxation, because if you tax a man according to his ability to pay, you will have some citizen who is blessed with a large fortune, having it taken from him in great measure, while he does not enjoy in the same measure the benefits of the government or the profits of the institutions that are supported by the government. I take it, then, that it would not be maintained that men are to be taxed according to their ability to pay, but that the fair rule will be that men shall be taxed according to the benefit that they receive from the government that the taxes are paid to support.

Now, having established that proposition, the next one we ought to go to is this: That a system of taxation ought to be predicated upon principles which enable it to reach the property on which the tax is to be spread, with little difficulty and with approximate fairness. That is to say, the only thing that there should be a mistake in, the only thing by which the property should escape its fair share of taxation, is because of a mere mistake in the judgment of the taxing officer. An honest mistake, I say. Not from his partiality; because if we go into partiality or dishonest administration we at once destroy any system of taxation. You must predicate it upon an honest administration of the taxing officer. But you never can have a taxing officer who is not fallible. Infallibility you cannot expect from any



class of men. Honesty we generally can expect, and I believe we very generally get it in the administration of public affairs. Now I say that the property that is to be subject to taxation ought to be a class of property that is most readily reached, that can be seen of all men, and upon which the only danger of inequalities will arise from the honest mistakes of the valuing officers. It seems that that proposition reduces the chances for wrong and partiality greatly. It ought to be, then, only the property that can be seen and found. It ought to be visible property. If it is invisible, if it can be hidden, if a man can put it in the tail pockets of his coat and walk away with it, if he can lie about it and conceal it from the valuing officer, you see it has dangerous defects. That leads to a proposition that you have probably already anticipated in your mind, that direct taxation with all its faults, if it is to be made successful at all, must be levied upon visible property, and visible property in the sense that it cannot be made invisible; property that is located and immovable; property that can be seen of all men—hence upon real estate.

We ought to have our attention directed, not to the mere administration of a faulty system, but to the selection of a system that will be perfect, or as near perfect as we can get it.

Hamilton, as early as his writings in the *Federalist*, laid down the proposition which denies the possibility of having a perfect system of direct taxation upon personal property. He says in different letters published in the *Federalist*, where he discusses this question, that a fair direct tax upon personal property is impossible for the reason that the subject of the tax is too nearly invisible. He does not mean that if personal property is exposed to the view of everybody it cannot be so, but he does mention that particular property of this kind of asset that it can be moved and hidden, can disappear and quite get away from the eye of the taxing officer. Its invisibility, the inability to get at it, the fact that the taxing officer must in the end depend upon information which he gets either from the oath of the owner of the property or from some other source, leads you at once, you see, into the domain of uncertainty, into the domain where everything is unsatisfactory, into the domain where the tribunal, or the man who is called upon to put the value on the property, after he has exercised his best judgment and reached the best results he can, doubts and hesitates about the result himself. Now, we see this very difficulty has met our Board. Did they have to seek for secret information about real estate? Why, no. A man cannot hide his lot. What did they get secret information about? Personal property; nothing else. Let us look at the condition of things, every one will understand what I say; I make no reflection on the Board. I have no doubt, and I publicly express it, I have confidence in the gentlemen of the Board, and I feel perfectly sure that their endeavor is an honest one; but what did they have to do, according to the statement here before you to-night of the eminent and excellent Chairman of that board? They had to take secret information against citizens, and promise that they would not disclose the source of it. Now, what do you say to a system of taxation that turns you into a spy against me, and lets you go to an officer who is exercising his judgment upon me, with secret information, in my absence, that the officer is bound to deny that he gets from you, or bound not to disclose it to me? Why, it seems to me that this very experience of ours, this very experience that this Board has had, strikes a fatal blow at the theory of taxation of personal property.

But, you say, what do you mean? Do you mean to let property go without being taxed? Do you mean to say that men who have millions in personal property shall not pay a tax upon it? Would you advocate letting the immense stock of



goods of our fellow-citizen, Marshall Field, on the corner of State and Washington streets, piled up in his great store, be held there and trafficked in by him, without his paying a dollar of tax upon the property involved?

If you put the proposition that way, you are thinking that the tax system would be unfair that would let that property escape taxation and put a tax upon the lot upon which these goods are stored. Well, gentlemen, I am radical enough to say that in my opinion it is just and right that the personal property of a merchant upon the lots, the stocks in the stores, in the storehouses in this city, should absolutely escape direct taxation, and that the tax should be put upon the real estate which the piling up of these stocks upon it makes valuable.

You say the real estate won't bear it. Why not? What is it that makes this valuable? I may be correct or incorrect in assuming that the lot on which Marshall Field's store stands is the most valuable piece of real estate in the city, or quite as valuable as any other piece. Assuming that I am correct, will you tell me why it is the most valuable? Because it is nearer the center of that place in the city where men most do congregate, and where the largest amounts of personal property are to be found stored. That it is that gives it value. If you could move this center, if you could set at defiance the laws that have contributed to make a commercial center in Chicago, and could by force remove that center somewhere else, you would remove the value of that real estate to the point at which you establish the new center. Now, if that is the center, as property retreats from that it decreases in value, and as property nears that point it increases in value.

What, then, should be our policy?

To leave commercial property entirely without taxation, to invite it to our city to be placed upon our real estate without laying upon the transactions of commerce any burden of tax whatever, to tax the real estate.

Does the personal property owner escape an indirect tax? No, he does not. He cannot escape an indirect tax. He pays a tax through the real estate on which he does his business. When you take this center of Marshall Field's lot as the place where the business is, other great retail merchants seek to be in that vicinity. A man who wants to share the business that centers around Marshall Field's, and to catch some of it, pays a rent for the store. If some other merchant wants the store he offers bigger rent for it. In other words, the fact that you have got a center in which there are commercial transactions in personal property lends a rental value to that property and the building upon it. The land owner who owns the real estate and that building gets from the competition of men who want to rent for the purpose of carrying on business upon it, an increased rent. The competition regulates the rent. This real estate is all visible. It can all be valued. My learned friend and his co-laborers on this board can go around on this property within the loop and they can make a valuation of it which will be substantially fair and impartial. They see it, they can ascertain its value. Not a foot of it can be hidden from them: they do not have to search any man by an oath, and they do not have to have any secret information. The open discussion before their board by Mr. Field, if he is the owner, and other owners, will give them the information, and a just result will be reached. I do not mean to say an infallible result, but a just result.

The condition of such a proposition makes its fair solution almost necessary. The real estate man, then, who is the owner, collects his tax from his tenant through rents. The tax is fair upon the tenant because it is regulated by competition with other lots. If the particular lot is rented at too high a rate, the adjoining

lot will be offered at a little less. The man who deals in personal property in this way, indirectly, through his landlord, pays his tax. It comes out of the landlord ultimately, but it comes through this value to which the tenant is a contributor, and he is a fair contributor, and there is no secret information about it; it comes as regularly as the rent comes; it is upon a fair valuation. Justice is done, and in my opinion this is the only method by which a system of direct taxation can be made to approximate a just and successful system.

Now you will say I am traveling along the line of a single taxer. Well, maybe I am. I am going at least part of the way. We ought not to be frightened, gentlemen. We ought to travel along any line that is shown by our judgment of the facts to be just. We never did hesitate to reach a logical conclusion that is forced by facts. You know better than I do what the difference is between what I am saying, and the single taxer. He says that it is the rental value of the land which should be taxed, the building should not be taxed at all. In my opinion the building is to be taxed. It is part of the real estate, and it is the thing from which the real estate is made valuable. A vacant lot never built upon brings no revenue, and produces nothing, and therefore it is the building with the improvements that is to be valued, and that it is which ought to be taxed.

#### SPECIAL ASSESSMENTS.

BY JUDGE ARBA N. WATERMAN.

Of all forms of taxation now in use, special assessments for alleged benefits are the most vicious.

Taxation, unless controlled by laws that operate equally upon persons and property sought thereby to be reached, speedily becomes robbery under forms of law.

Special assessments are imposed at the unregulated will of public officials and the uncertain caprice of juries.

Those who must pay the cost have no voice in the letting of the contract or the supervision of the work. They are not even favored with a statement of how their money has been expended.

They are compelled to pay and to be content with whatever the public authorities see fit to have done therefor.

Practically, the average citizen does not and cannot know whether, as compared with his neighbor, his property has been fairly, justly or honestly assessed, or that the practice in one case is followed in another.

The system is a joy and delight to the public official who is called upon to do public work, because neither constitution nor statute limit the exaction that can be made, and practically there is no supervisory board or power to which report must be made and by which work done and accounts rendered will be scrutinised.

Nothing but the most gross negligence or dishonesty will attract attention.

If the city desires to expend one hundred thousand dollars for a city hall, it is confronted with the fact that its power to tax is limited, that there are many and pressing demands upon its purse; that if fifty thousand dollars be fraudulently or improvidently used in building, it will have so much less to expend for some other pressing necessity; but if it squander fifty thousand dollars raised by special assessment for paving, or permit contractors to slight the work so that it is of no value, it has lost nothing. The property owners have lost their money and the city can make another assessment.

That the necessity for work done under such circumstances will be carefully considered; the fact of and the amount, if any, of the alleged benefit justly ascertained; the contract carefully let and rigidly supervised, so that the owner who pays shall at least have the so-called improvement honestly done at the least possible cost to him, is, in the nature of things, under such system, impossible.

The imposition of a special assessment for a supposed benefit compels the owner to engage in a speculation which may not only be unwise, but one which he often cannot afford.

He is told that the opening of a street or the creation of a park will specially increase the value of his property; that therefore he and others thus benefited, and not the general public, must pay for the improvement. His opinion and his remonstrance that the work will not only be of no benefit, but a damage to him, is of no consequence.

The fact that he cannot obtain the money with which to pay the assessment unless he mortgages his property is disregarded. The public decide that he must somehow get the money and enter upon a speculation which it declares will improve his property.

If he be correct in his forecast, and the work proves to be to him a damage instead of a benefit, he has no remedy.

It is not likely that the irregular, uncontrolled and illimitable taxation by means of special assessments can be done away with. Some, perhaps much, of the injustice, profligacy and waste so attendant upon the system would be eliminated if in all instances the municipality paid one-fourth of the cost of the work. City and town authorities would then not be free to order improvements that work might be found for useful voters and places for handy politicians.

Contractors would not be given so free a rein, and the making of improvements at the least cost consistent with good work would be thought to be a necessity. The public authorities would have a real interest in securing honest service.

Assessments for such things as the opening of streets, creation of parks, erection of fountains, arches, statuary, etc., the special benefit of which to particular property is a speculative question, should never be allowed; assessments for paving, sidewalks, sewers, water pipe, lamp posts, grading, curbing, etc., should be placed only upon the property abutting on the proposed work—the practice of spreading the assessment around so as to reach property not abutting on the improvement, but in its vicinity, is fruitful of injustice and iniquity.

No law regulates the distance to which the spreading shall go nor requires such action in each case. The opportunity for favoritism is thus complete. He who has influence and he who understands devious ways can be favored, without one chance in a hundred that the injured will ever know of it.

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### BOOK NOTICES.

Prof. Ernst Haeckel's *Riddle of the Universe* which created such a stir on its appearance in Germany, and at once ran through many editions, has been well translated by Joseph McCabe and published by Harper and Brothers, New York and London. Professor Haeckel's views on "the conflict of science and religion" have been frequently discussed in *The Open Court* and *The Monist*, and our readers are familiar with their main trend. They will find, however, in the present work, an admirable and systematic *résumé* of Professor Haeckel's thought, in its genesis, historical development, and final form. We have also to note in this connection a

pamphlet published by Heinrich Schmidt, of Jena, entitled: *A Struggle for "The Riddle of the Universe"* (Bonn: Emil Strauss). Mr. Schmidt's little book is essentially a synopsis of the many controversies which Professor Haeckel's book raised in Germany.

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Among the sociological and economic works recently published by the Macmillan Company, may be mentioned: (1) *Experimental Sociology, Descriptive and Analytical*, by Frances A. Kellor, graduate student of the University of Chicago, which is "a study of the methods of investigation of delinquents and their treatment, together with such suggestions for the prevention of criminology as have resulted from it." (Price, \$2.00); and (2) *The Theory of Prosperity*, by Simon N. Patten, Ph. D., professor of political economy in the University of Philadelphia, being an analytical study of the various economic and cultural aspects of incomes. (Price, \$1.25.)

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The University of Chicago Press has issued a work which will claim attention from many historical readers and students of politics. It is a new book on Russia, by Maxime Kovalevsky, formerly professor of Public Law in the University of Moscow, and now lecturer on Russian institutions in the University of Chicago. Its title is: *Russian Political Institutions, Their Growth and Development from the Beginning of Russian History to the Present Time*. Professor Kovalevsky's aim differs from that of Mackenzie Wallace's book, which has hitherto been the standard work on Russia. His book is the story of the political *evolution* and internal development of the Russian nation, and treats of the making of Russia, its complex ethnology and early political vicissitudes, the development of Muscovite institutions, the reforms of Peter the Great and Catherine II., the reforms of Alexander II., etc. (Crown 8vo, \$1.50 net; postpaid, \$1.60.)

#### NOTES.

Before going to press, Judge Waterman added the following comment to his taxation article: A man who owns one million dollars worth of Chicago city bonds at three per cent. derives from them an income of \$30,000 in round numbers, of which he is requested in Chicago to pay between \$12,000 and \$13,000 taxes, leaving him \$17,000 about to live on. If the same man goes to England, he would have to pay \$1,500, leaving him in round figures a net income of \$28,500.

Now the question arises, What do we expect a capitalist to do, stay in this country or go to England? What should we do if we were capitalists? And can it be our intention to drive capital out of the country?

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The aim of the Indian National Social Congress is to improve the social conditions of India, and, as we learn from the *Indian Mirror*, that it has just held its fifteenth meeting, it seems fairly to have passed the period of probation. The leading members are prominent natives, who have come to recognise the importance of introducing reforms that are forced upon them by their contact with Western civilisation. And the Congress can look back upon its work with satisfaction, for many evils, if they have not altogether disappeared, have yet been reduced. The speakers, however, were fairly unanimous in recognising the necessity of a wider spread of female education, and of bringing about a further decline of polygamy. The great masses of Hindus still keep aloof, because they suspect the Congress as being too much under foreign influence, but the leaders are anxious to preserve the ancient Hindu civilisation as the foundation of India's future.



# *The Legends of Genesis*

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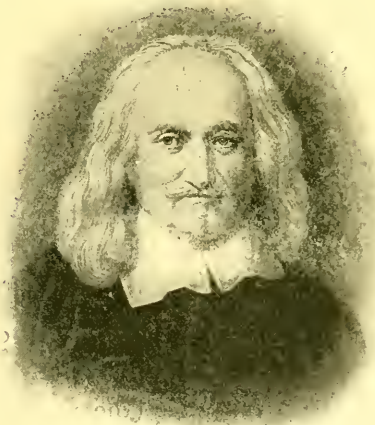
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